

**MARICOPA COUNTY  
FISCAL YEAR 2008-09 CENTRAL SERVICE COST ALLOCATION PLAN MANUAL  
(BASED ON FY 2006-07 ACTUAL EXPENDITURES)  
TABLE OF CONTENTS**

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<b>PURPOSE / BACKGROUND.....</b>	<b>1</b>
<b>REPORTING REQUIREMENTS .....</b>	<b>2</b>
<b>A. County-Wide Full Cost Allocation Plan.....</b>	<b>2</b>
<b>B. 2 CFR Part 225 (OMB Circular A-87) Cost Allocation Plan .....</b>	<b>3</b>
<b>C. 2 CFR Part 225 (OMB Circular A-87) Depart. Indirect Cost Alloc. Plan ....</b>	<b>4</b>
<b>D. Required Schedules.....</b>	<b>4</b>
<b>E. Department Detail Included in Plans .....</b>	<b>5</b>
<b>F. General Information .....</b>	<b>6</b>
<b>CALENDAR OF EVENTS .....</b>	<b>7</b>
<b>ALLOCATION METHODOLOGY OF Central Service Agencies (CSAs).....</b>	<b>10</b>
Building Depreciation .....	10
Microsoft Enterprise Agreement.....	10
Equipment Usage .....	11
Board of Supervisors-Full only .....	12
Clerk of the Board of Supervisors-Full only.....	13
Assessor -Full only.....	14
Star Call Center .....	16
Finance-Full and Salary cap adjustment for A-87 .....	17
County Manager-Full only.....	20
Internal Audit.....	21
County Counsel.....	22
Human Resources/Workforce Mgt & Development.....	23
Office of Enterprise Technology.....	25
Treasurer-Full and adjusted for A-87 .....	28
Research and Reporting-Full only.....	31
Non-Departmental-Full and adjusted for A-87 .....	32
Office of Management and Budget-Full and adjusted for A-87 .....	34
Facilities Management .....	35
Materials Management .....	38

<b>APPENDIX .....</b>	<b>39</b>
<b>A. Capital Asset Funding Source Codes .....</b>	<b>40</b>
<b>B. Example of Monthly Journal Voucher FY08 .....</b>	<b>42</b>
<b>C. FY2007 Object Codes, Agency list and Allocation Source.....</b>	<b>43</b>
<b>D. Allocation Methodologies .....</b>	<b>45</b>
1. Building Depreciation/Sq Ft. by Building Location .....	45
2. Equipment Usage Charge.....	46
3. Tax Benefit Percentage-Tax Levy .....	46
4. Star Call Center - Total Calls .....	46
5. Actual Expenditures .....	47
6. Full Time Equivalents.....	48
7. Financial Transaction Count .....	49
8. Accounts Payable Transactions Count .....	50
9. Financial Transaction Count for Grant Departments.....	51
10. All Materials Management Transactions Count .....	52
11. Procurement Transactions .....	53
12. Microsoft Agreement Enrollment.....	54
13. Treasurer Transaction Count .....	55
14. Cash Receipts Transaction Count .....	56
15. Personnel Action Forms Submitted.....	57
16. Positions Requested on Personnel Requisitions.....	58
17. Cost of County Counsel Legal Services.....	59
18. Telephone and Data Ports .....	60
19. Personal Computers .....	61
20. General Fund Equipment Services Charges.....	61
21. General Fund Risk Management Charges.....	62
22. General Fund Telecommunication Charges .....	62
23. General Government Direct Charges.....	62
24. Percentage of Mail Usage by Department .....	63
25. Outside Vendor Parking.....	63
26. Square Footage Occupied by Dept. in County Owned Bldgs-Maint...	64
27. Square Footage Occupied by Dept. in Leased/IGA Buildings.....	65
28. Protection Services Square Footage Occupied by Department.....	66
29. Adj Sq. Ft Occupied by Dept. in Cty Owned Bldgs-Contract Maint....	67
30. Utilities - Sq. Footage Occupied by Dept. in County Owned Bldgs ....	68
31. Adjusted Actual Expenditures -Exclude Non-GF Departments .....	69
32. Adjusted Actual Expenditures - Dues & Memberships.....	70
33. Adjusted Actual Expenditures -Economic Development .....	71
34. Adjusted FTEs - exclude Non-General Fund Departments - Training 72	

**ATTACHMENTS ..... 73**

**Summary of Allocated Costs OMB A-87 Plan FY2009**

**Summary of Allocated Costs Full Cost Plan FY2009**

## NOTES

## **PURPOSE**

The purpose of the cost allocation manual is to document the allocation methodology that was utilized to prepare the Fiscal Year 2008-2009 Central Service Cost Allocation Plan (CSCAP). In addition, the manual serves as a central location for maintaining all pertinent documentation for future reference.

## **BACKGROUND**

Two central service cost allocation plans are required, one based on full cost recovery (Full Cost Plan) and the other based on the provisions of the 2 CFR Part 225 (Office of Management and Budget Circular A-87 (A-87 Plan)). The Full Cost Plan includes certain costs that are unallowable under the A-87 Plan. The Full Cost Plan is used for budgetary purposes and charged to Special Revenue and Enterprise Fund departments. The Special Revenue, Enterprise and Internal Service funds are charged on a monthly journal voucher (see Appendix B). The A-87 Plan is utilized in the determination of indirect costs that are allowable for recovery under Federal grant awards. The costs determined in this plan are used in the agency plans to determine the actual indirect rate used to charge grant awards.

The following procedures are applicable to both plans unless otherwise stated.

A double step-down allocation procedure is used to allocate costs among the central service agencies (CSA) and ultimately to the benefiting agencies. The order in which the CSA's are allocated is based on the County organizational structure. Central service allocations are made to all benefiting agencies, including cross allocations to other CSA's. A second step-down allocation for each CSA is then made to allocate costs received from the first CSA allocation. After the second allocation, each CSA's costs have been completely allocated and no additional allocations can be received from the remaining CSA's.

## REPORTING REQUIREMENTS

The countywide Full Cost Plan and the A-87 Plan are prepared on an annual basis. The Fiscal Year 2008-2009 Cost Allocation Plan was prepared utilizing actual Fiscal Year 2006-2007 (FY2007) expenditures.

Preliminary meetings are arranged with each CSA to ensure that the organizational structure of each CSA is fully understood. This will ensure that the most reasonable allocation methodology is utilized. Upon completion of the cost allocation plans, results of the allocation process are forwarded to the Office of Management and Budget and any revisions that are deemed necessary will be discussed.

### A. County-Wide Full Cost Allocation Plan

The Full Cost Plan is used to recoup CSA expenditures, which benefit non-General Fund agencies, and is based on FY2007 expenditures. The Department of Finance (DOF) processes a monthly journal entry to charge non-General Fund agencies for their share of central service costs. The allocation bases for distributing expenditures to the benefiting agencies are determined by the DOF and the CSA's. The amounts calculated in the Full Cost Plan are provided to the Office of Management and Budget and County departments for budgeting purposes.

Central Service Agencies include:

DEPT	DESCRIPTION
N/A	Building Depreciation
N/A	Equipment Use Charge
Partial 190	County Counsel (LAAC)
N/A	Micro Soft Agreement
010-050	Board of Supervisors-Full Cost only
060	Clerk of the Board-Full Cost only
120	Assessor-Full Cost only
140	Call Center
180	Department of Finance
200	County Administrator's Office-Full Cost only
230	Internal Audit
310	HR/Workforce Mgt and Dev
410	Chief Information Officer
430	Treasurer
460	Research and Reporting-Full Cost only
470	Non-Departmental
490	Office of Management and Budget
700	Facilities Management
730	Materials Management

## **B. 2 CFR Part 225 (OMB Circular A-87) Cost Allocation Plan**

The Full Cost Plan is the starting point for the A-87 Plan. The A-87 Plan allocates only those expenditures that are allowable for recovery under a Federal grant agreement or cost reimbursement contract. 2 CFR Part 225 and OMB Circular A-87 were utilized when preparing this plan. These documents can be found on the Internet at:

[http://www.whitehouse.gov/omb/fedreg/2005/083105\\_a87.pdf](http://www.whitehouse.gov/omb/fedreg/2005/083105_a87.pdf),  
[http://www.access.gpo.gov/nara/cfr/waisidx\\_07/2cfr225\\_07.html](http://www.access.gpo.gov/nara/cfr/waisidx_07/2cfr225_07.html) and  
[www.whitehouse.gov/OMB/circulars/a087/a087-all.html](http://www.whitehouse.gov/OMB/circulars/a087/a087-all.html).

The A-87 Plan is used to:

1. Prepare Departmental Indirect Cost Allocation Plans, (for charging grants)
2. Prepare Internal Service Fund Cost Allocation Plans, (for charging all County Departments).

The Departmental Indirect Cost Allocation Plans and the Internal Service Fund Cost Allocation Plans are discussed below in further detail.

The following summarizes the major differences between the Full Cost Plan and the A-87 Plan:

- 2 CFR Part 225 (OMB Circular A-87) disallows costs relating to the taxing function (Assessor and Treasurer), general cost of government (Board of Supervisors, Clerk of the Board, Research and Reporting and County Administrator's Office), the political aspects of the budget process, and salary cap per DHHS.

The A-87 Plan is submitted by certified mail to the County's cognizant agency at the following addresses:

Mr. Angelo Tom 415-489-6596  
Director, Program Support Division  
Community Planning & Development  
Department of Housing and Urban Development  
600 Harrison Street  
San Francisco, CA 94107-1300

Wallace Chan 415-437-7820  
Department of Health and Human Services  
Division of Cost Allocation  
50 United Nations Plaza, #347  
San Francisco, CA 94102

Mr. John Enos 602-379-7166  
Department of Housing and Urban Development (only by request)  
CPD Division  
1 North Central Ave., Suite # 600  
Phoenix, AZ 85004

The signed certified receipt is kept in the A-87 binder for the applicable year. If the report cannot be submitted by December 31, a request for an extension must be submitted to HUD.

Upon completion of the A-87 Plan, the Department of Finance forwards the appropriate information to the grant agencies to prepare departmental indirect cost plans in accordance with 2 CFR Part 225 (OMB Circular A-87) Departmental Indirect Cost Allocation Plans as described below.

#### **C. 2 CFR Part 225 (OMB Circular A-87) Departmental Indirect Cost Allocation Plans**

Departmental Indirect Cost Allocations Plans are developed using the foundation of the 2 CFR Part 225 (OMB Circular A-87) Plan. The Departmental Indirect Cost Allocation Plan is the basis for the indirect costs rate which is normally charged to Federal grants. There are two components for the departmental indirect cost rate, the Central Service Indirect Rate and the Departmental Indirect Rate.

Departmental indirect cost allocation plans are sometimes required to be submitted to the grantor department (i.e., Human Services must submit their departmental plans to the U.S. Departmental Health and Human Services by December 31st.)

The extent of indirect cost recovery can be determined by reviewing the grant agreement. The recovery of indirect costs is based on total grant expenditures.

#### **D. Required Schedules**

Three summary schedules are included in each cost allocation plan. The cost allocation software MaxCars compiles the schedules utilizing the information that is input to data screens. Each schedule is explained below.

##### ***Schedule A - Allocated Costs by Department***

This schedule summarizes the total cost allocated to each user agencies by the CSA's. The CSA's are listed on the left side of the page and the user agencies are listed across the top of the schedule. The total central service allocation for each agency is provided in this schedule.

##### ***Schedule C - Summary of Allocated Costs***

This schedule summarizes the total costs allocated from each CSA and the total costs allocated to each user agency. Each CSA is listed at the top of the page with the amounts in the *Total Expenditures* and *Cost Adjustments* columns, this column indicated the amount being allocated. The *Total Expenditures* column represents the FY2007 expenditures for the CSA and must reconcile to the FY2007 Comprehensive Annual Financial Report (CAFR). *Cost Adjustments* represent non-allowable items and capital expenditures. The *Total Allocated* column in the bottom section lists the user agencies to which the costs have been allocated. The total of this column will equal the *Summary Totals* column of Schedule A. Please review the most current Central Service Cost Allocation Plan for an example.



### ***Schedule E - Summary of Allocation Basis***

This schedule lists the basis and the source of the basis used to allocate the costs for each pool/function of every CSA. Under the *Department* column, each pool/function is listed; under the *Allocation Basis* column, each basis is listed; and under *Allocation Source* column, each source of basis is listed.

#### ***Schedules B and D***

These schedules are optional and are not utilized in this current plan.

## **E. Department Detail Included in Plans**

### ***Narrative***

Describes the services of the CSA and identifies each function to be included in the allocation base. This schedule is provided only for the A-87 Plan and discusses significant changes from the previous year.

### ***Costs to be Allocated***

Presentation of the total costs is allocated for each CSA. The total is comprised of FY2007 expenditures, allocated additions, and agency cost adjustments. The *Total Allocated Additions* represent costs allocated to this CSA from other CSA's.

### ***Schedule of Costs Allocated by Activity***

Allocates the total CSA costs from the previous schedule to each function or cost pool of the CSA. Total CSA expenditures are listed by type such as salaries & wages, fringe benefits, operating expenditures and capital expenditures. The total allocated costs tie to the previous schedule.

### ***Detail Activity Allocation***

Presentation of the amount allocated to each user department by function or cost pool (except General and Administrative).

### ***Allocation Summary***

Summary of the costs allocated by function or cost pool to each user agency. The cost pools are listed across the top of the schedule and the user agencies are listed on the left side of the page.

## **F. General Information**

Cost allocation supporting documentation files are stored on the "S" drive using S:\Cost\ then the appropriate fiscal year and plan name. MaxCars software used to prepare the allocation plans is located at "F:\FIN Apps\Maxcars\maxcars.exe".

Each month a reoccurring journal voucher is prepared to charge the non-general fund agencies with their portion of the central service charges. In the event changes occur, a separate spreadsheet is prepared to document these changes. For FY2009, the user agencies will be charged in object code 0880 or 0830 and Fund 100 will receive a credit to object code 0680 or 0634. The associated cash entries must also be made. See Appendix B for an example of a reoccurring journal voucher.

The Debt Service allocation consisted of bond interest expense and bond issuance expenses relating to the principle for the '86 bond issue which was completely paid during FY2004. There is no allocation for debt service for FY2009.

## CALENDAR OF EVENTS

Responsibility for approving cost allocation plans has been assigned by the United States Office of Management and Budget to cognizant federal agencies. The cognizant agency for Maricopa County is the U.S. Department of Housing and Urban Development. A copy of the plan must be submitted to the cognizant agency by December 31st. Preparation of the CSCAP should begin in August of each year to ensure that the report is submitted prior to the deadline.

The procedures detailed in this report are based upon the current process used by the Department of Finance to prepare the CSCAP. Currently, the information is accumulated in excel spreadsheets and input to Maxcars software package that calculates the central service allocation by agency.

A step-by-step list of tasks necessary to prepare the CSCAP for both the A-87 Plan and the Full Cost Plan follows.

### **Obtain Circular A-87 and 2 CFR Part 225**

Determine if the most current copies of *Cost Principles* (2 CFR Part 225-Circular A-87) and *Procedures For Establishing Cost Allocation Plans And Indirect Cost Rates For Grants And Contracts With The Federal Government* are on hand. Contacts: Mr. Dave Whistler, Audit Resolutions, Department of Indian Health Services, Ms. Karen Wong, Department of Health and Human Services, and Darlene Brown, Dept of HUD.

### **Review Circular A-87 and 2 CFR Part 225**

Review provisions of Circular A-87 and 2 CFR Part 225. A thorough understanding of the allowable and unallowable costs, as explained in Circular A-87 and 2 CFR, is necessary to ensure that the plan is accurately prepared. When reviewing for allowable costs it is important to remember there are costs that are unallowable for Circular A-87 and 2 CFR Part 225 purposes due to federal restrictions that are allowable under Full Cost Recovery. Under Full Cost Recovery a cost is treated as allowable and allocable to other cost objectives to the extent benefits are received by such costs.

### **Review previous CSCAP**

Review previous year's CSCAP and working papers on file in DOF.

### **Obtain Organization Listing from Advantage**

The current organization listing can be obtained in Advantage from the DEPT, ORGN, FAGY, and FUND tables. It is important that the list contain all lower sub-organizations. Prepare a schedule that shows all agencies by fund and agency. All County agencies must be included as either a CSA or a user agency.

**Obtain County Organization Chart**

Obtain the most current Maricopa County Organizational Chart from Office of Management and Budget. As required by Circular A-87 and 2 CFR Part 225, this is to be included in the CSCAP submission.

**Identify Central Service Agencies**

Based upon the organizational listing and the previous year's CSCAP, identify the departments that qualify as CSA's. It may be necessary to have a meeting with DOF and OMB to discuss possible CSA's. Keep in mind that although an agency might not qualify as a CSA, a specific organization unit within the agency could be.

**Conduct Departmental Interviews**

CSA personnel should be contacted to discuss the preliminary cost pools and the allocation basis for these pools. Department personnel can provide crucial information regarding direct billings and other reporting structure information that could affect the allocation. If significant organizational changes have occurred since the prior year, it may be necessary to revise the allocation methodologies.

**Submit Information Requests**

Obtain the allocation data from DOF downloads or from CSA personnel. This data will be used to compute the allocation of CSA expenditures. All data requested should be as of June 30th of the previous fiscal year.

**Calculate Costs by Central Services Agency**

For all CSA's, excluding Building Depreciation and Equipment Use, the applicable fiscal year's expenditures and revenues were obtained from S:\fin01\Download in the sequel server file. The financial information should be maintained in the appropriate CSA's excel file. The allocated costs must be reconciled to the financial statements to ensure that the costs being allocated are accurate. The financial information being used in the allocation will only be adjusted for material CAFR entries.

**Update Narratives**

Narratives should include explanations of the department functions and the benefits associated with the costs being allocated. These should be updated on an annual basis to ensure compliance with the provisions of 2 CFR Part 225 (OMB Circular A-87).

**Enter Data into Cost Allocation System**

Enter data into the Cost Allocation Module and run the program.

**Verify CSA Expenditures**

Reconcile total expenditures allocated for each CSA to the financial statement totals presented in the CAFR.

**Review Results**

After verifying CSA expenditures, the calculated allocations must be reviewed for reasonableness. Reasonableness can be determined by comparing the current allocations to prior year's allocations and identifying valid reasons for any significant changes (increase in FTE's, expenditures, etc).

**Rerun the Program if Necessary**

After reviewing the allocations, any required corrections must be entered into the Cost Allocation Module and the program must be rerun.

**Publish CSCAP**

Review the final results of the CSCAP and submit the plan to the CFO for certification. The plan must be submitted to the appropriate authorities prior to December 31st, unless the cognizant agency has approved an extension.

**Retain CSCAP for Audit Purposes**

Retain plan for subsequent examination by federal auditors or other federal representatives. Local department/unit indirect cost proposals need to be submitted for approval only when requested by the cognizant agency or its authorized representative.

# ALLOCATION METHODOLOGY OF CENTRAL SERVICE AGENCIES

The following procedures for the FY2009 plan were based on actual FY2007 expenditures. These procedures will be reviewed and revised as necessary.

## Building Depreciation

The purpose of a Central Service Building Depreciation allocation is to accurately distribute the cost of buildings and improvements associated with the departments who benefited from these General Fund (GF) expenditures. For the purposes of Building Depreciation, the capital asset information for FY2006-07 was used.

GF departments expense capital items in the fiscal year purchased. These assets are maintained in the Capital Asset Sub-System, which is reported in the Statement of Net Assets. The computation of depreciation is based on the acquisition cost of the asset and is computed based on straight-line depreciation over the useful life of the asset. Where more than one department occupies a building, square footage was used as an allocation basis. Only GF departments are allocated GF building depreciation. A depreciation charge is allocated to agencies using General Fund Buildings. The basis for allocation is the building square footage as occupied by the departments. (See Appendix D, D-1)

The terms location or building number are utilized in FASS and the Facilities Information Directory to identify a specific building or location within a complex. The abbreviations "B" and "I" designate whether the asset is a building or an improvement.

Maricopa County utilizes straight-line depreciation. Annual depreciation is calculated by dividing the original value of the asset by its useful life. A building with a value of \$100,000, useful life of 30 years, has an annual depreciation of \$3,333. Partial year depreciation is calculated as follows: day 1 through 14 = .5 month; day 15 through 31 = 1 month. For example, six months of depreciation (July through December) would be used for an asset disposed of on December 15.

Depreciation information is located in S:\Cost\FY07cost\CentSvc\BldgDepr, as follows:

- Bldg&ImprovFY07.xls: These worksheets contain downloads of all buildings and improvements from FASS with the allowable depreciation for FY2007. Incorrectly coded assets and disposed assets are not included in calculations.
- FacSpaceFY07.xls: This file contains the square footage occupied as listed in the Facilities Management Directory.

## Microsoft Enterprise Agreement

The Microsoft Enterprise Agreement is an annual commitment that provides unlimited upgrades and maintenance for commonly used desktop software. Included in the Agreement is the Microsoft operating system, Microsoft Office, and various client access licenses needed to support various business applications in use throughout all County departments. Along with these privileges are additional benefits such as free training, consulting, and support.

Expenditures were allocated based on number of enrollments for each County department that is a part of the Microsoft Enterprise Agreement (see Appendix D, D-12).

Expenditure information associated with the Microsoft Enterprise Agreement is located in the folder S:\Cost\FY07cost\CentSvc\MicrosoftAgreement.

## **Equipment Usage**

The purpose of a Central Service Equipment Use allocation is to accurately distribute the cost of equipment associated with the departments who benefited from these General Fund expenditures. For the purposes of Equipment Usage, the capital asset information for fiscal year 2006-07 was used. Vehicles were excluded in the allocation. General Fund departments expense the purchase of capital items in the fiscal year purchased. These assets are accounted for in the Capital Asset Sub-System, which is reported in the Statement of Net Assets. Only GF departments are allocated GF equipment usage.

An equipment usage charge of 6.67% (the maximum amount authorized by 2 CFR Part 225 (OMB Circular A-87) Appendix B – Selected Items of Cost – 11 f (2)) of the equipment cost for each benefiting department is included in the plans.. (See Appendix D, D-2.)

The equipment usage charge is allowable under both methodologies (A-87 and Full Cost), however, the A-87 Plan excludes a usage charge for equipment that was purchased through charges to federal grant programs. (See Appendix A - Fixed Asset Funding Source Codes)

A download of Fund 100, type E (equipment) from S:\fin01\fixdasst\fixedasset is located in the file S:\Cost\FY07cost\CentSvc\EqptUse\EquipmentFY07.xls. The worksheets below were created from the download.

- Fund100Equip: This worksheet represents a download of equipment assets (Fund 100 Type E) and assets that were incorrectly coded as "I" that were adjusted from improvements to equipment in the capital asset system in FY2007.
- Disallowed: This worksheet lists equipment that has been excluded from the allocation including: purchases charged to a federal grant program (see Appendix A), fully depreciated or disposed equipment, and equipment costs charged to agency 470 and FA1 as the benefiting department could not be determined.
- SumUseChrg: This worksheet lists the equipment value and equipment use charge by department from the pivot table totals. (see Appendix D, D-2)

Under the approved methodologies, the equipment usage charge can be applied to vehicles (type "V"). However, it was determined that vehicles predominately do not provide a direct benefit to departments. Therefore, vehicles were not considered in preparing the Equipment Use Charge.

## **Board of Supervisors (010-050) FULL COST ONLY**

### **Mission**

The mission of Maricopa County is to provide regional leadership and fiscally responsible, necessary public services so that residents can enjoy living in a healthy and safe community.

### **Vision**

Citizens serving citizens by working collaboratively, innovatively, efficiently, and effectively. We will be responsive to our customers while being fiscally prudent.

### **Contact**

Fran McCarroll, 602-506-3767.

### **Allocation Procedure**

This CSA is only included in the Full Cost Plan because it is considered a general government expense and unallowable under the provisions of 2 CFR Part 225 (OMB Circular A-87). One cost pool represents all organization units for the Board of Supervisors.

<b>FY</b>	<b>FUND</b>	<b>DEPT</b>	<b>ORG</b>	<b>DESCRIPTION</b>	<b>COST POOL</b>
2007	100	010	1311	District 1	Operations
2007	100	020	1312	District 2	Operations
2007	100	030	1313	District 3	Operations
2007	100	040	1314	District 4	Operations
2007	100	050	1315	District 5	Operations

### **Operations Cost Pool**

Organization units 1311 through 1315.

<b>ORG</b>	<b>SALARIES</b>	<b>FRINGE</b>	<b>OPERATING</b>	<b>CAPITAL</b>
<b>1311 - 1315</b>	<b>WAGES</b>	<b>BENEFITS</b>	<b>EXPEND</b>	<b>EXPEND</b>
\$ 1,740,285	\$ 1,272,618	\$ 353,158	\$ 109,638	\$ 4,870

Expenditures in the Operations cost pool were allocated based on an equal split between FTE's and Actual Expenditures for FY2007 (see Appendix D, D-6 and D-5).

Expenditure information associated with the Board of Supervisors is located in the file S:\Cost\FY07cost\CentSvc\Bos\BosFY07.xls.



## **Clerk of the Board of Supervisors (060) FULL COST ONLY**

### **Mission**

The mission of the office of the Clerk of the Board is to provide official record keeping and other statutory and policy – related services for the Board of Supervisors, other County Agencies, Special Districts, and the general public, so they can make informed decisions and conduct business affairs.

### **Vision**

The vision of the Office of the Clerk of the Board is to be recognized as a leader in the field of statutory and policy record keeping and procedures for the Maricopa County Board of Supervisors.

### **Contact**

Fran McCarroll, 602-506-3767.

### **Allocation Procedure**

This CSA is only included in the Full Cost Plan because it is considered a general government expense and unallowable under the provisions of 2 CFR Part 225 (OMB Circular A-87). One cost pool represents all for Clerk of the Board of Supervisors organization units.

<b>FY</b>	<b>FUND</b>	<b>DEPT</b>	<b>ORG</b>	<b>DESCRIPTION</b>	<b>COST POOL</b>
2007	100	060	1320	Clerk of the Board	Operations
2007	100	060	1330	Board of Equalization	Operations

### **Operations Cost Pool**

Organization units 1320 through 1330.

<b>ORG</b>	<b>SALARIES</b>	<b>FRINGE</b>	<b>OPERATING</b>	<b>CAPITAL</b>
<b>1320 - 1330</b>	<b>WAGES</b>	<b>BENEFITS</b>	<b>EXPEND</b>	<b>EXPEND</b>
<u>\$ 735,242</u>	<u>\$ 493,223</u>	<u>\$ 153,349</u>	<u>\$ 83,953</u>	<u>\$ 4,717</u>

Expenditures in the Operations cost pool were allocated based on an equal split between FTE's and Actual Expenditures for FY2007 (see Appendix D, D-6 and D-5).

Expenditure information associated with the Clerk of the Board of Supervisors is located in the file S:\Cost\FY07cost\CentSvc\ClkBOS\Clkbos07.xls.

## Assessor (120) FULL COST ONLY

### Mission

The Mission of the Maricopa County Assessor's Office is to efficiently administer state property tax laws and to provide quality information to the taxpayers and various taxing jurisdictions to assure that all county property is valued fairly and equitably.

### Contact

Keith Russell, 506-3406

### Allocation Procedure

The following represents the organization units for the Assessor. One cost pool was defined with input from the department.

FY	FUND	DEPT	ORGN	ORG DESCRIPTION	COST POOL
2007	100	120	1200	ELECTED	OPERATIONS
2007	100	120	1210	CHIEF DEPUTY	OPERATIONS
2007	100	120	1211	ADMINISTRATION	OPERATIONS
2007	100	120	1219	QUALITY ASSURANCE & TRAINING	OPERATIONS
2007	100	120	1220	REAL PROPERTY	OPERATIONS
2007	100	120	1230	PERSONAL PROPERTY	OPERATIONS
2007	100	120	1241	SUPPORT SERVICES	OPERATIONS
2007	100	120	1242	CAMA	OPERATIONS
2007	100	120	1243	GIS MAPPING	OPERATIONS
2007	100	120	1291	IS NETWORK & OPERATIONS	OPERATIONS
2007	100	120	1292	IS APPLICATIONS	OPERATIONS

The Maricopa County reporting entity receives 13.3% of the total tax levies as demonstrated in the table below. Expenditures were multiplied by 13.3% to obtain the County's portion. The remaining 86.7% was not allocable because these expenditures are applicable to entities that are not part of the County's reporting entity (i.e., schools, cities and towns, special districts). These non-County expenditures must be recorded in the cost allocation software to accumulate the appropriate share of other CSA expenditures related to the non-County portion of the Assessor's operations.

	TOTAL PROPERTY TAX LEVY			
	Primary	Secondary	Total	% of Benefit
County	398,725,245	85,498,032	484,223,277	13.3%
Schools	1,679,311,116	897,765,648	2,577,076,764	70.5%
Cities and Towns	156,365,069	248,325,777	404,690,846	11.1%
Other special districts		187,538,205	187,538,205	5.1%
	\$2,234,401,430	\$1,419,127,662	3,653,529,092	100.0%

### Operations Cost Pool

Organization units 1200 through 1292.

	ORG 1200 - 1292	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
	\$ 22,383,982	\$ 15,053,740	\$ 4,549,889	\$ 2,527,415	\$ 252,888
Revenue	(270,173)				
	\$ 22,113,759				

Only departments that benefit from the taxing function of the Assessor are included in the allocation process. The following entities benefit from the tax levies:

<b>MARICOPA COUNTY TAX LEVY</b>	<b>SECURED LEVY</b>	<b>UNSECURED LEVY</b>
General Operating Fund	\$ 398,725,245	\$ 382,776,235 81.87%
Flood Control	67,096,622	67,096,622 14.35%
Library	18,401,410	17,665,354 3.78%
	<u>\$ 484,223,277</u>	<u>\$ 467,538,211</u>
		<u>\$ 15,949,010 95.59%</u>
		<u>\$ 736,056 4.41%</u>
		<u>\$ 16,685,066</u>

For the Full Cost Plan, total expenditures were divided into non-County and County cost pools. The County cost pool was further divided into two sub-cost pools based on the percentage of tax benefits received. The percentage calculated reflects the fact that Flood Control is not included in the unsecured levy. The Assessor's expenditures were not included in the A-87 Plan since costs relating to the taxing function are unallowable under the provisions of 2 CFR Part 225 (OMB Circular A-87).

		<b>ORG 1200 - 1292</b>	<b>SALARIES WAGES</b>	<b>FRINGE BENEFITS</b>	<b>OPERATING EXPEND</b>	<b>CAPITAL EXPEND</b>
		<u>\$ 22,383,932</u>	<u>\$ 15,053,740</u>	<u>\$ 4,549,889</u>	<u>\$ 2,527,415</u>	<u>\$ 252,888</u>
Non-County	<b>86.7%</b>	19,406,870	13,051,593	3,944,754	2,191,269	219,254
Tax year 2006						
County	<b>13.3%</b>	<u>2,977,062</u>	<u>2,002,147</u>	<u>605,135</u>	<u>336,146</u>	<u>33,634</u>
General Fund Cost Pool	<b>83.0%</b>	2,470,961	1,661,782	502,262	279,001	27,916
Other Agencies Cost Pool	<b>17.0%</b>	506,101	340,365	102,873	57,145	5,718

The General Fund Cost Pool was allocated to only General Fund departments based on FY2007 Actual Expenditures (see Appendix D, D-31).

The Other Departments Cost Pool refers to the Flood Control and Library entities. Expenditures were allocated based on the percentage of tax benefits each received (see Appendix D, D-3).

Expenditure information associated with the Assessor's Office is located in the file S:\Cost\FY07cost\CentSvc\Assessor\Assess07.xls.

## STAR Call Center (140)

### Mission

The mission of the STAR Call Center is to provide citizens with accurate, knowledgeable, and courteous information to callers of the Treasurer, Assessor, Recorder, Elections, Clerk of the Court offices, and the County switchboard (Other County Departments). The purpose of the STAR Center is to provide citizens with answers to their questions or to direct the caller to the applicable County department.

### Contact

Steve Shinneman, 506-2381

### Allocation Procedure

The following represents the organization units associated with the Call Center. One cost pool was defined with input from the department.

FY	FUND	DEPT	ORGN	DESCRIPTION	COST POOL
2007	100	140	1410	ADMINISTRATION	Operations
2007	100	140	1420	STAR	Operations
2007	100	140	1430	COURTS	Operations

### Operations Cost Pool

Organization units 1410, 1420, and 1430.

ORG	SALARIES	FRINGE	OPERATING	CAPITAL
1410 - 1430	WAGES	BENEFITS	EXPEND	EXPEND
\$ 1,593,002	\$ 1,107,496	\$ 377,709	\$ 78,142	\$ 29,655

The cost pool was divided based on the number of calls as follows:

DEPT	DEPT NAME	CALLS	%		%
120	Assessor	163,327	15%		
160	Clerk of the Court	295,317	27%		
210	Elections	223,471	20%		
360	Recorder	96,292	9%		
430	Treasurer	254,386	23%	Direct	94%
	Other Maricopa County	72,799	6%	Other M.C.	6%
Total		1,105,592	100%		100%

Operations #1 - Allocations to the Assessor, Clerk of Court, Elections, Recorder, and Treasurer were based on the percentage of calls (see Appendix D, D-4).

Operations #2 – “Other Maricopa County” refers to the general telephone services supplied to all remaining County departments which were allocated based on FTE’s (see Appendix D, D-6). Since the Other County Departments were not tracked individually, the most reasonable allocation methodology available and verifiable was to allocate costs based on departmental FTE’s. Under this methodology, the assumption is that departments who have more personnel are providing additional services and would receive added calls.

Expenditure information associated with the Call Center is located in the folder S:\Cost\FY07Cost\CentSvc\CallCntr.

## Finance (180)

### Mission

The mission of the Department of Finance (DOF) is to provide financial information and services to Maricopa County government so they can effectively manage resources.

### Contact

Tom Manos, 506-3561

### Allocation Procedures

The following represents the organization units for Finance. Four cost pools were defined with input from the department. The Collections Division expenditures were excluded from the cost allocation plan.

FY	FUND	DEPT	ORG	PAS	DESCRIPTION	COST POOL
2007	100	180	1810		CHIEF FINANCIAL OFFICER	Administration
2007	100	180	1820		FINANCIAL SERVICES & REPORTING	Financial Reporting
2007	100	180	1821		FINANCIAL SERVICES I	Financial Reporting
2007	100	180	1822	CCLT	COLLECTIONS	Collections
2007	100	180	1823		FINANCIAL REPORTING	Financial Reporting
2007	100	180	1824		FINANCIAL REPORTING	Financial Reporting
2007	100	180	1824	APAY	ACCOUNTS PAYABLE	Accounts Payable
2007	100	180	1830		REAL ESTATE	Real Estate

### Administration Cost Pool

Organization unit 1810.

Expenditures for DOF administrative expenditures (less Industrial Development Authority (IDA) reimbursement) only support the other cost pools within the department and were allocated to the remaining DOF cost pools based on actual salaries and wages. As noted in the fiscal year 2005-06 CAFR on page 46, "Related Organization" includes the Industrial Development Authority (IDA), a legally separate entity, and in which the Board of Supervisors appointed the County Chief Financial Officer as the Executive Director. No other DOF activities are utilized in this arrangement and all costs associated with this agreement are reimbursed. In the OMB A-87 Plan, the CFO's salary met the DHHS salary cap so \$46,415 (\$38,998-\$7,417) was disallowed. Also IDA Revenue reimbursed Orgn 1810 expenditures.

	ORGN	SALARIES	FRINGE	OPERATING	CAPITAL	SALARY CAP
	1810	WAGES	BENEFITS	EXPEND	EXPEND	DISALLOWED
	\$ 401,780	\$ 290,788	\$ 62,045	\$ 2,532	\$	\$ 46,415
Revenue	(213,309)					
	\$ 188,471					

### Accounts Payable Cost Pool

Organization unit 1824, (PAS CODE: APAY)

Expenditures in the Accounts Payable cost pool were to provide timely payment services to county departments so they can remit payment to vendors. The basis for allocation is the number of payment voucher (PV) transactions posted in the financial system for FY2007 (see Appendix D, D-8).

ORG 1824	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
\$ 1,380,457	708,494	223,876	425,837	22,250

### Collections Cost Pool

Organization units 1820,1822,1824. (PAS CODE CLCT ONLY)

**The expenditures of Collection unit were excluded from both Plans.**

ORG 1824 CLCT	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
\$ 348,209	239,087	77,000	31, 423	0

### Financial Reporting and Analysis Cost Pool

Organization unit 1820, 1821, 1822, 1823, 1824. (excluding CLCT and APAY Pas code)

The Financial Reporting and Analysis expenditures provided timely financial and operational information to all county departments so they can make timely informed decisions and manage resources. The basis for allocation is all financial transactions posted in financial system for FY2007 (see Appendix D, D-7). The expenditures of collection unit were excluded. Expenditures of the annual single audit by the State of Arizona, Office of the Auditor General were allocated based upon the number of financial transactions processed for Grant departments with the exception of the Housing Department since they conduct a separate audit (see Appendix D, D-9).

ORG 1820 - 24	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND	SINGLE AUDIT
\$ 1,846,483	\$ 1,125,220	\$ 326,199	\$ 202,649	\$ 25,496	\$ 166,919

### Real Estate Cost Pool

Organization Unit 1830.

Expenditures in the Real Estate cost pool were for the leasing contract management activities and to provide real estate services to all county departments so that all county properties are managed in a consistent professional manner. These costs were allocated based on the leased square footage occupied by the department (see Appendix D, D-27).

ORGN 1830	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
\$ 374,913	\$ 299,794	\$ 73,525	\$ 1,594	\$ 0

The total expenditure of collection unit was excluded. Expenditure information associated with the Finance Department is located in the file S:\Cost\FY07cost\CentSvc\Finance\FincFY07.xls.

## County Manager (200) FULL COST ONLY

### Mission

The mission of the County Manager's Office is to provide leadership and direction for county departments and agencies so that they can deliver services countywide to residents of Maricopa County.

### Vision

To manage, lead, and direct countywide services. This includes managing the continued financial stabilization plan, responding to citizenry and meeting public needs, providing leadership for county initiatives, initiating program development, and implementation in response to policy direction set by the BOS, coordinating issues which have regional impact, providing leadership in county legislative initiatives and intergovernmental issues, and providing information to employees and the public concerning county activities. To assist the BOS in every way possible to meet the challenges in the years ahead. Including the efficient responsive provision of services, sound financial planning, growth management, and insightful policy recommendations.

### Contact

Chris Pinuelas, 506-3571

### Allocation Procedure

The following represents the organization units of the County Administrator's Office. Two cost pools have been defined with input from the department.

FY	FUND	DEPT	ORG	DESCRIPTION	COST POOL
2007	100	200	2011	Administration	Operations
2007	100	200	2012	Public Affairs	Operations
2007	100	200	2013	General Communication	Operations
2007	100	200	2014	Diversity	Operations
2007	100	200	2015	Criminal Justice	Operations

### Operations Cost Pool

Organization units 2011-2015.

Expenditures in the Operations cost pool were allocated based on an equal split between FTE's and Actual Expenditures for FY2007 (see Appendix D, D-6 and D-5). County Manager expenditures are unallowable under 2 CFR Part 225 (OMB Circular A-87) and were excluded in the A-87 Plan.

ORGN 2011-2013	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
\$ 2,672,752	\$ 1,711,389	\$ 437,678	\$ 499,178	\$ 24,507

Expenditure info for the CAO is located in S:\Cost\FY07cost\CentSvc\Cao.



## Internal Audit (230)

### Mission

The mission of the Internal Audit (IA) Department is to provide objective, accurate, and meaningful information about County operations so the Board of Supervisors can make informed decisions to better serve County citizens. The IA department provides independent assessments and recommendations. They also provide strategic information and education to County officials and employees so they can perform their jobs more effectively. These services benefit all county departments, including Federal programs.

For a more equitable distribution of costs, the Internal Audit department's costs are allocated 50% based on expenditures (less capital outlay) and 50% based on full time equivalents (FTEs) as some departments have high expenditures while other departments have larger numbers of employees.

### Vision

To facilitate positive change throughout County operations while ensuring that public resources are used for their intended purpose.

### Contact

Ross Tate, 506-7077

### Allocation Procedure

The following represents the organization units for Internal Audit. One cost pool, Operations, has been defined with input from the department.

FY	FUND	DEPT	ORG	DESCRIPTION	COST POOL
2007	100	230	2310	Internal Audit	Operations

### Operations Cost Pool

Includes FY2007 expenditures for organization unit 2310.

ORG 2310	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
\$ 1,880,304	\$ 1,163,167	\$ 322,745	\$ 384,520	\$ 9,872

Expenditures in the Operations cost pool were allocated based on an equal split between FTE's and Actual Expenditures for FY2007 (see Appendix D, D-6 and D-5).

Expenditure information associated with the Internal Audit Department is located in the file S:\Cost\FY07cost\CentSvc\Audit\Audit07.xls.

## County Counsel (Civil Division) (190-1980-1983-Pas LACC)

### Mission

The mission of Maricopa County Attorney's Office (MCAO) is to provide quality prosecution, victim services, crime prevention, and legal counsel for county government on behalf of the people of Maricopa County so that they can live in a safe and well-governed community. The Civil Division (formally County Counsel), a division of the MCAO, is structured into three areas of legal practice to represent all county departments. The Civil Division serves as counsel to Maricopa County, its agencies, departments, employees, and elected officials. This division operates as a "full-service" law firm, providing advice and representation for all county departments. Federal programs benefit from these services as well as all the remaining departments. Some departments that require more assistance obtain retainers and are charged directly. The cost of the non-retainer charges are tracked by County Counsel, but not charged to the departments. The difference between the % of actual tracked cost and actual expenditures allocated is a result of retainer charge reduction of expenditures (see below).

### Contact

Doug Hill, 506-7655

### Allocation Procedure

The following represents the organization units for County Counsel. One cost pool, Operations, has been defined with input from the department. It is a division with the County Attorney (190) department. Only the organization units below are allocated.

FY	FUND	DEPT	ORG	DESCRIPTION	COST POOL
2007	100	190	1980	COUNTY COUNSEL	OPERATIONS
2007	100	190	1981	LITIGATION	OPERATIONS
2007	100	190	1982	PUBLIC WORKS & PPTY	OPERATIONS
2007	100	190	1983	GENERAL GOVT	OPERATIONS

### Operations Cost Pool

Includes FY2007 expenditures for organization unit 1980, 81, 82, and 83.

County Attorney (190)	<b>ORGN</b>
Net Expenditures	\$ 66,644,801
Orgs Not Allocated	(59,678,054)
<b>ACTV-LACC</b>	
<b>(1980,1981,1982,1983)</b>	<b>6,966,746</b>
Deduct Revenue	(4,897,835)
Total Expenditures	2,068,911
Disallowed	(313,299)
Total Allocation	\$ 1,755,612

Expenditures in the Operations cost pool were allocated based on the percentage of cost per county counsel hours of non-retainer departments (see Appendix D, D-17).

**Note:** Actual cost per non-retainer departments may be larger than actual expenditures allocated; therefore cost are allocated using percentage of cost and are not directly allocated.

Expenditure information associated with the County Counsel Department is located in S:\Cost\FY07cost\CentSvc\CntyCounsel.

## Human Resources/Workforce Mgt and Development (310)

### Mission

The mission of the Maricopa County Human Resources/Workforce Mgt and Development Department is to establish and administer effective human resources programs that recruit, develop, and retain a qualified and diverse workforce so that the County can achieve its public service goals. All costs pools allocated benefit all county departments, including Federal programs.

### Contact

Elizabeth Yaquinto, 506-4582.

### Allocation Procedure

The following represents the organization units for Human Resources. Four cost pools were defined with input from the department.

FY	FUND	DEPT	ORG	ORG-NAME	COST POOL
2007	100	310	3110	ADMINISTRATION	ADMINISTRATION
2007	100	310	3140	EMPLOYMENT SERVICES	RECRUITMENT
2007	100	310	3145	EMPLOYEE RECORDS/PAYROLL	RECORDS MANAGEMENT
2007	100	310	3193	EMPLOYEE DEVELOPMENT	EMPLOYEE DEVELOPMENT

### Administration Cost Pool

Organization unit 3110. The Administration cost pool only supports the other cost pools within the department and were allocated to the remaining Human Resource cost pools based on actual salaries and wages. In the OMB A-87 Plan, the HR Director's salary did not meet the DHHS salary cap.

OBJECT	ORGN	SALARIES	FRINGE	OPERATING	CAPITAL
CODE	3110	WAGES	BENEFITS	EXPEND	EXPEND
	\$ 343,244	\$ 227,772	\$ 69,977	\$ 23,766	\$ 21,729
Revenue	(1,929)				
	\$ 341,315				

### Recruitment Cost Pool

Organization units 3140. This cost pool provides recruitment and personnel processing services for all county departments. The basis for allocation is the number of personnel requisitions processed (see Appendix D, D-16).

ORGN	SALARIES	FRINGE	OPERATING	CAPITAL
3140	WAGES	BENEFITS	EXPEND	EXPEND
\$ 1,029,416	\$ 737,678	\$ 248,456	\$ 39,261	\$ 4,021

### Records Management Cost Pool

Organization unit 3145. This cost pool provides centralized payroll and records management services to all county departments and employees. The basis for allocation is the number of personnel action forms processed (see Appendix D, D-15).

ORGN 3145	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
\$ 878,291	\$ 634,213	\$ 205,628	\$ 35,874	\$ 2,576

### **Employee Development Cost Pool**

Organization units 3193. This cost pool provides organizational development, services, competency-based training, and strategic intervention for all county departments. The basis for allocation is full time equivalents (FTEs) (see Appendix D, D-6).

ORGN 3193	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
\$ 849,951	\$ 594,405	\$ 167,716	\$ 85,511	\$ 2,319

HR/WMD information is located in S:\Cost\FY07cost\CentSvc\HumResc. This folder contains expenditure downloads for department 310 and cost pool information provided by Human Resources/WMD.

## Office of Enterprise Technology (410)

### Mission

The mission of the Information Technology Department is to provide strategic vision, leadership, and enterprise solutions to County leaders and staff so they can meet their goals and deliver results to the public with maximum efficiency and effectiveness.

### Vision

Information Technology will champion Maricopa County into Information-Age Government.

### Contact

Stephen Wetzel, 506-1507

### Allocation Procedure

The following represents the organization units for the Office of the Chief Information Officer. Six cost pools were defined with input from the department.

FY	FUND	DEPT	ORG	DESCRIPTION	COST POOL
2007	100	410	4110	OFFICE OF ENTERPRISE TECH	ADMINISTRATION
2007	100	410	4120	CUSTOMER SUPPORT CENTER	CUSTOMER SUPPORT SVC
2007	100	410	4134	FINANCIAL SYSTEMS	ADV MAINFRAME
2007	100	410	4135	TECHNICAL OPERATIONS	ADV MAINFRAME
2007	100	410	4140	BUDGET SYSTEMS	GENERAL SERVICES
2007	100	410	4141	HUMAN RESOURCES SYSTEMS	HR MAINFRAME
2007	100	410	4151	WEB SOLUTIONS AND SUPPORT	GENERAL SERVICES
2007	100	410	4152	ENTERPRISE INFRASTRUCTURE	GENERAL SERVICES
2007	100	410	4153	PC/LAN SOLUTIONS AND SUPPORT	PC/LAN

### Administration Cost Pool

Organization unit 4110.

The administrative expenditures only support the other cost pools within the department and were allocated to the remaining OET cost pools based on actual salaries and wages. In the OMB A-87 Plan, the CIO Director's salary did not meet the DHHS salary cap.

ORGN 4110	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
\$ 1,635,355	\$ 870,561	\$ 264,892	\$ 389,387	\$ 110,515

### General Services Cost Pool

Organization units 4140, 4150, 4151 and 4152.

General Services cost pool provides direction, assistance in implementing IT best practices, and IT oversight to all county departments. The basis for allocation is full time equivalents (FTEs) (See Appendix D, D-6). Since general services were available to all employees the (FTE) basis was the only reasonable and verifiable method available that would represent all departments.

ORGN 4140, 4150-52	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
\$ 2,617,689	\$ 1,033,272	\$ 256,349	\$ 1,133,940	\$ 194,128

### PC/LAN Cost Pool

Organization unit 4153.

This cost pool provides an integrated, robust, electronic platform to County departments so they can conveniently and dependably conduct business regardless of location. The basis for allocation is the number of personal computers (see Appendix D, D-19). Personal computers were used since this service was specifically directed to computer users. The Assessor, Sheriff, Courts, Air Quality, Environmental, Public Health, and various smaller departments were excluded from this allocation as they do not receive PC/LAN support from the CIO.

ORGN 4153	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
\$ 886,593	\$ 412,208	\$ 122,214	\$ 229,046	\$ 123,125

### Customer Support Services Cost Pool

Organization unit 4120.

The Customer Support Services cost pool accounts for expenditures incurred for call service for pagers, personal computers, telecommunications, and hardware/software issues. Expenditures in the Customer Support Services cost pool were divided into two sub-cost pools (PC related problems and Telecommunications problems) based on the number of calls, as presented below:

	Type of Call	# of Calls	%
Customer Support #1	PC / LAN	15,344	78%
Customer Support #2	Telecommunications	4,436	22%
	Total Help Desk Calls	19,780	100%

The telecommunications and PC expenditures were allocated as follows:

Customer Support #1 - Number of Personal Computers (see Appendix D, D-19)

Customer Support #2 - Total Telephone and Data Ports (see Appendix D, D-18).

The Assessor, Sheriff, Courts, Air Quality, Environmental, Public Health, and various smaller departments are included in this allocation because they have access to the help desk. However, the CIO does not provide PC/LAN support to these departments (other than answering questions at the help desk), and are not included in the allocation of the PC/LAN cost pool.

The following is a listing of the FY2007 expenditures.

		ORGN 4120	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
Total		\$ 192,049	\$ 94,905	\$ 30,856	\$ 66,288	\$ -
PC related calls=	78%	148,979	73,621	23,936	51,422	
Telecom calls=	22%	43,070	21,284	6,920	14,866	
Total	100%	\$ 192,049	\$ 94,905	\$ 30,856	\$ 66,288	\$ -

### Advantage Main Frame Cost Pool

Organization units 4134 and 4135.

Advantage Main frame provides support and maintenance to the Financial system. The system consists of two cost pools broken down by the number of transactions types (financial or materials management). Expenditures in the Advantage Main Frame cost pool were split between Finance and Materials Management are allocated using the total transaction count for each department (See Appendix D, D-7 and D-10).

	TC's	%
FINANCE	1,152,113	98
MATERIALS MANAGEMENT	20,568	2
Total Transaction Count	<u>1,172,681</u>	<u>100</u>

		ORGN 4134, 4135	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
Total		<u>\$ 1,172,681</u>	<u>\$ 442,861</u>	<u>\$ 138,876</u>	<u>\$ 555,749</u>	<u>\$ 35,195</u>
FINANCE=	98%	1,152,113	435,093	136,440	546,002	34,578
MAT. MNGT.=	2%	20,568	7,768	2,436	9,747	617
ADVANTAGE		<u>\$ 1,172,681</u>	<u>\$ 442,861</u>	<u>\$ 138,876</u>	<u>\$ 555,749</u>	<u>\$ 35,195</u>

Finance costs were allocated using Financial Transaction Count (see Appendix D, D-7).

Materials Management costs were allocated based on Materials Management Transaction Count (see Appendix D, D-10).

### Human Resources Main Frame Cost Pool

Organization units 4141.

HR main frame provides support and maintenance to the HR payroll system. The basis for allocation is full time equivalents (FTEs) (see Appendix D, D-6).

ORGN 4141	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
<u>\$ 1,247,664</u>	<u>\$ 620,634</u>	<u>\$ 186,303</u>	<u>\$ 335,042</u>	<u>\$ 105,685</u>

The CIO's expenditure information is located in S:\Cost\FY07cost\CentSvc\Cio.

## Treasurer (430)

### Mission

The mission of the Maricopa County Treasurer is to provide both the administration of property taxation for the County's citizens and the accounting and investment of public monies for county departments, school districts, and other sub-political jurisdictions, as mandated by state and federal law, so that they can provide appropriate services to the County's residents. Only the County's 13.3% of non-taxing functions for the Accounting and Collection divisions are allocated per 2 CFR Part 225 (OMB Circular A-87).

### Contact

Joe Maltagliati, 506-3991

### Allocation Procedure

The following represents the organization units for the Treasurer with four cost pools defined with input from the department. The Treasurers Taxing function is unallowable under the provisions of 2 CFR Part 225 (OMB Circular A-87) and is not included in the A-87 Plan.

FY	FUND	DEPT	ORG	DESCRIPTION	COST POOL
2007	100	430	4310	ADMINISTRATION	Administration
2007	100	430	4320	CLIENT AND REVENUE SERVICES	Collections
2007	100	430	4330	ACCOUNTING	Accounting
2007	100	430	4340	TAX SERVICES	Tax Services
2007	100	430	4350	INFORMATION SYSTEMS	Administration
2007	100	430	4380	TECHNICAL SERVICES	Administration

The Maricopa County reporting entity receives 13.3% of the total tax levies as demonstrated in the table below. Expenditures were multiplied by 13.3% to obtain the County's portion. The remaining 86.7% was not allocable because these expenditures are applicable to entities that are not part of the County's reporting entity (i.e., schools, cities and towns, special districts). These non-County expenditures must be recorded in the cost allocation software to accumulate the appropriate share of other CSA expenditures related to the non-County portion of the Treasurer's operations.

	TOTAL PROPERTY TAX LEVY			
	Primary	Secondary	Total	% of Benefit
County	398,725,245	85,498,032	484,223,277	13.3%
Schools	1,679,311,116	897,765,648	2,577,076,764	70.5%
Cities and Towns	156,365,069	248,325,777	404,690,846	11.1%
Other special districts		187,538,205	187,538,205	5.1%
	\$2,234,401,430	\$1,419,127,662	\$ 3,653,529,092	100.0%

### Administration

Organization units 4310, 4350 and 4380.

FY2007 expenditures and revenue reduction in the Administrative cost pool only support the other cost pools within department and were allocated to the remaining Treasurer cost pools based on actual salaries and wages.

OBJECT CODE	ORGN 4310 – 4380	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
	\$ 2,696,729	\$ 1,478,988	\$ 411,411	\$ 753,909	\$ 52,421
Revenue	(1,055)				
	\$ 2,695,674				



## Collections Cost Pool

Organization unit 4320.

The Collections Cost Pool collects and posts non tax payments for all county departments. Only the County portion (13.3%) of expenditures in the Collections cost pool were allocated based on the financial transaction type 31 (Revenues) count (see Appendix, D, D-14).

		ORGN 4320	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
		\$ 700,962	\$ 520,914	\$ 179,870	\$ 178	\$ -
Non-County	86.7%	607,734	451,632	155,947	154	0
County	13.3%	93,228	69,282	23,923	24	0

## Accounting Cost Pool

Organization unit 4330.

The Accounting Cost Pool provides timely and accurate accounting and investment services to all county departments. Only the County portion (13.3%) of expenditures in the Accounting cost pool were allocated based on the Treasurer transaction counts (Automatic disbursement (AD), Cash Receipts (CR), Electronic Funds transfers (EF), and Manual Warrants (MW) (see Appendix D, D-13).

		OBJECT CODE	ORGN 4330	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
			\$ 386,134	\$ 300,500	\$ 85,040	\$ 594	\$ -
Non-County	86.7%		334,779	260,534	73,730	515	0
County	13.3%		51,355	39,966	11,310	79	0

## Tax Services Cost Pool

Organization unit 4340.

The Tax Services cost pool was not included in the A-87 Plan as expenditures relating to the taxing function are unallowable under the provisions of 2 CFR Part 225 (OMB Circular A-87). For the Full Cost Plan, expenditures in the Tax Services cost pool were allocated to the following entities based on the percentage of tax benefit:

	MARICOPA COUNTY TAX LEVY	SECURED LEVY		UNSECURED LEVY	
General Operating Fund	\$ 398,725,245	\$ 382,776,235	81.87%	\$ 15,949,010	95.59%
Flood Control	67,096,622	67,096,622	14.35%		
Library	18,401,410	17,665,354	3.78%	736,056	4.41%
	\$ 451,253,280	\$ 467,538,211		\$ 16,685,066	

Total expenditures were divided into non-County and County cost pools. The County cost pool was further divided into two sub-cost pools based on benefits received. The calculation reflects the fact that Flood Control is not included in the unsecured levy.

FY2007 Expenditures		ORGN 4340	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
		\$ 873,485	\$ 448,638	\$ 139,846	\$ 285,001	\$ -
Non-County	83.0%	757,311	388,969	121,246	247,096	0
County	17.0%	116,174	59,669	18,600	37,905	0
General Fund Cost Pool	83.0%	100,722	51,733	16,126	32,864	0
Other Dept Cost Pool	17.0%	15,451	7,936	2,474	5,041	0

The General Fund Cost Pool was allocated to all General Fund departments based on FY2007 Actual Expenditures (see Appendix D, D-5).

The "Other Dept." Cost Pool refers to the Flood Control and Library entities. Allocations were based on percentages of tax benefits (see Appendix D, D-3).

Files for the Treasurer are located in S:\Cost\FY07cost\CentSvc\Treasurer.

## RESEARCH AND REPORTING (460) Full Cost Only

### Mission

The mission of the Research and Reporting Department is to provide survey data services to county managers so they can more effectively manage for results using statistically reliable data. This CSA is only included in the Full Cost Plan because it is considered a general government expense and unallowable under the provisions of 2 CFR Part 225 (OMB Circular A-87).

### Contact

Ken Andersen, 506-1988

### Allocation Procedure

The following represents the organization unit for Research and Reporting. One cost pool was defined with input from the department.

FY	FUND	DEPT	ORG	ORG-NAME	COST POOL
2007	100	460	4610	Research and Reporting	Survey

### Survey Cost Pool

Organization unit 4610

Expenditures in the Survey cost pool were allocated based on FTE's (see Appendix D, D-6). Customer Survey costs are unallowable under the provisions of 2 CFR Part 225 (OMB Circular A-87) and were excluded from the A-87 Plan.

ORGN 4610	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
\$ 281,303	\$ 186,006	\$ 79,938	\$ 11,621	\$ 1,738

Research and Reporting data is located in S:\Cost\FY07cost\CentSvc\Research & Reporting

## Non-Departmental (470)

### Purpose

Expenditures are budgeted in five general areas: General Fund Financial programs; Shared County Costs; Capital Improvement Project Expenses; Legal Expenses; Subsidy Expenses; One-Time Accumulated Fund Balance; and Other Programs/Departmental Support. Expenditures that provide a benefit to county departments were included in the cost pools listed below. All other Non-Departmental expenditures that do not relate directly to a particular department or program were not allocated as these uses of funds benefit the County as a whole.

### Contact

Jack Patton, Office of Management and Budget, 506-2274.

### Allocation Procedure

The following represents the organization units for Non-Departmental. Five cost pools were defined by the department. All other organization units are considered not applicable and are not represented in the allocation process.

FY	FUND	DEPT	ORGN	DESCRIPTION	COST POOL
2007	100	470	4711	CONTINGENCY	N/A
2007	100	470	4712	OTHER GENERAL FUND PROGRAMS	N/A
2007	100	470	4713	INFRASTRUCTURE SYSTEMS	N/A
2007	100	470	4714	CENTRAL SERVICE COSTS	General Fund ISF*
2007	100	470	4716	INTEREST EXPENSE	N/A
2007	100	470	4721	DUES AND MEMBERSHIPS	Dues/Memberships
2007	100	470	4722	TAXES AND ASSESSMENTS	N/A
2007	100	470	4724	CONSULTANTS	Consultants-IA
2007	100	470	4726	TUITION REIMBURSEMENT	Training
2007	100	470	4732	MAJOR MAINTENANCE	N/A
2007	100	470	4733	ADA PROJECTS	N/A
2007	100	470	4741	TAX APPEAL CASES	N/A
2007	100	470	4742	JUDGMENTS	N/A
2007	100	470	4743	PROFESSIONAL SERVICES - LEGAL	N/A
2007	100	470	4771	BURIAL OF INDIGENTS	N/A
2007	100	470	4774	OTHER NON-PROFIT SUPPORT	Economic Development
2007	100	470	4775	ACCOMMODATION SCHOOLS SUPPORT	N/A
2007	100	470	4776	CO-OP EXTENSION SUPPORT	N/A
2007	100	470	4781	GENERAL GOVERNMENTAL REVENUES	N/A

\*See Facilities Management (\$14,836,887) and MS Agreement (\$2,208,113) for some of the other expenditures in ORGN 4714 that were allocated. The remaining \$1,184,089 was not allocated as they benefited the County as a whole.

### General Fund ISF Cost Pool

Organization unit 4714

The Internal Service Fund (ISF) cost pool allocated \$20,261,404 in expenditures using information obtained from the applicable ISF's accounting personnel as follows: Equipment Services (Appendix D, D-20), Risk Management (Appendix D, D-21), Telecommunications (Appendix D, D-22). The basis for allocation is direct department allocation – (GF) only.

OBJECT CODE	TOTAL ALLOCATED	
839 03	2,523,734	BASE LEVEL EQUIPMENT SERVICES CHARGES
839 04	6,698,397	RISK MANAGEMENT CHARGES
839 05	9,286,912	BASE LEVEL TELECOM CHARGES
839 06	1,752,361	TELECOM WIRELESS SYSTEMS CHARGES
	<u>\$ 20,261,404</u>	

## Dues/Memberships Cost Pool

Organization unit 4721

The allowable expenditures in this cost pool, as shown below, were allocated to departments based on FY2007 Actual Expenditures (see Appendix D, D-32), except to Transportation, Flood Control, and Library District as these departments have already expended funds toward Dues and Memberships. Membership dues allocated offered no lobbying benefits with membership.

OBJECT CODE	DESCRIPTION	VENDORNAME	AMOUNT
812	DUES FY 2005-2006	ARIZONA ASSOCIATION OF COUNTIES	\$ 54,730
812	CSA SERVICE FEES FY 2005-06	COUNTY SUPERVISORS ASSOCIATION	125,436
812	COUNTY MEMBERSHIP DUES	NATIONAL ASSOCIATION OF COUNTIES	45,000
812	CUST #3105 2006-3105-80	MARICOPA ASSOCIATION OF GOVERNMENT	41,558
			<u>\$ 266,724</u>

## Consultants Cost Pool-Internal Audit

Organization unit 4724

Audit related consultant expenditures of \$179,071 were identified as costs which were directly allocated to Internal Audit (see Appendix D, D-23).

The remaining expenditures in Organization unit 4724 were not allocated as they benefit the County as a whole.

## Training Cost Pool

Organization unit 4726

Total training expenditures of \$1,838,784 were allocated using FY2007 FTE's (see Appendix D, D-34, general fund dept. only). Only General Fund departments are eligible for tuition reimbursement from these funds per Administrative Policy A1801.

## Economic Development Cost Pool

Organization unit 4774

The Economic Development cost pool was not included in the A-87 Plan as donations are unallowable under the provisions of 2 CFR Part 225 (OMB Circular A-87). For the Full Cost Plan, expenditures were allocated using FY2007 Actual Expenditures (see Appendix D, D-33).

ORGN	OBJECT CODE	OTHER NON-PROFIT SUPPORT	TOTAL ALLOCATED
4774	830	GREATER PHOENIX CONVENTION &	250,000
		GREATER PHOENIX ECONOMIC	674,776
		MARICOPA COUNTY SPORTS COMM	50,000
		BIDSOURCE	165,000
		COLLABORATION FOR NEW CENTURY	25,000
		EAST VALLEY PARTNERSHIP	20,000
		WESTMARC	15,000
		<b>TOTAL ECONOMIC DEVELOPMENT</b>	<u>1,199,776</u>

Non-Departmental data is located in S:\Cost\FY07cost\CentSvc\Non-Dept.

[\\*See Facilities Management and MS Agreement for other Costs allocated from Organization unit 4714.](#)

## Office of Management and Budget (490)

### Mission

The mission of the Office of Management and Budget (OMB) is to develop and maintain a sustainable, structurally balanced budget for the Board of Supervisors and County Manager so they can achieve the County's mission within available resources.

### Contact

Christopher Bradley, 506-4960

### Allocation Procedure

The following represents the organization units for the Office of Management and Budget. The political aspects (i.e., interactions with the Board of Supervisors) within this office are unallowable under the provisions of 2 CFR Part 225 (OMB Circular A-87) and have been excluded from the A-87 Plan. One cost pool was defined with input from the department. The Deputy County Manager (DCM), who is also the Director of OMB and all political aspects of the budget process have been disallowed. Only the county's budgeting division is allocated per 2 CFR Part 225 (OMB Circular A-87).

FY	FUND	DEPT	ORG	DESCRIPTION	COST POOL
2007	100	490	4910	DCM Administration	Operations
2007	100	490	4920	Central, Regional & Comm. Svcs	Operations
2007	100	490	4930	Criminal Justice & Health Care	Operations
2007	100	490	4940	Budget Administration	Operations

### Operations Cost Pool

Includes FY2007 expenditures from Organization units 4910, 4920, 4930 and 4940.

The Director of OMB/Deputy County Manager's salary met the DHHS salary cap but was not reduced in the A-87 Plan because the ODIR activity code (where the DCM's salary and all the other disallowed expenditures are posted) was already entirely excluded for the A-87 plan ([see Oper Disallowance below](#)). The Full cost allows the ODIR activity code.

ORGN	SALARIES	FRINGE	OPERATING	CAPITAL	OPER
4910 - 4940	WAGES	BENEFITS	EXPEND	EXPEND	DISALLOWANCE
\$ 3,040,437	1,742,224	528,733	98,242	11,144	660,094

Expenditures in the Operations cost pool were allocated based on an equal split between FTE's and Actual Expenditures for FY2007 (see Appendix D, D-6 and D-5). Both methods were used to represent a more equitable allocation since some departments have high dollars and low numbers of FTEs or low dollars and large number of FTEs.

The unallowable portion of the Operations Cost Pool was posted directly to ODIR activity code expenditures following the provisions of 2 CFR Part 225 (OMB Circular A-87), Treatment of Costs of State and Local Budget Offices and was not included in the A-87 plan. (Expenditures in PAS codes BDGT, HRAC, ISFC, AND FSAC) were the only expenditures used in the A-87 plan.

Expenditure information associated with the Office of Management and Budget is located in the file S:\Cost\FY07cost\CentSvc\Omb\Omb07.xls.

## Facilities Management (700) (470)

### Mission

The mission of the Facilities Management Department is to provide fiscally responsible facilities and facility related services to the citizens and employees of Maricopa County so they can enjoy an efficient and safe environment. Mail, Utilities, Contract Maintenance, and Outside vendor-parking are disbursed from Non Departmental (470) but are allocated through this department. Also, administration, maintenance, and protective services are included in Facilities management.

### Vision

To provide excellent innovative facility services to every customer every time.

### Contact

James Foley, 506-8196

### Allocation Procedure

The following represents the organization units for Facilities Management. Seven cost pools were defined with input from the department.

FY	FUND	AGCY	ORGN	ORGN NAME	COST POOL
2007	100	700	7011	ADMINISTRATION	ADMIN
2007	100	700	7053	CAPITAL FACILITIES DEV	MAINTENANCE
2007	100	700	7070	PROTECTIVE SERVICES	PROTECTIVE SVC
2007	100	700	7082	PLANNING CENTER	MAINTENANCE
2007	100	700	7083	NEW DURANGO JAILS/MCSO	MAINTENANCE
2007	100	700	7084	EXISTG DURANGO JAILS/MCSO	MAINTENANCE
2007	100	700	7085	PUBLIC WORKS/WEST COUNTY	MAINTENANCE
2007	100	700	7086	DOWNTOWN JAILS/MCSO	MAINTENANCE
2007	100	700	7087	SE MESA CAMPUS/MESA AREA	MAINTENANCE
2007	100	700	7088	DOWNTOWN BLDG (NON-JAILS)	MAINTENANCE
2007	100	470	4714	MAIL - OBJT 0843 - PAS ODIR	MAIL
2007	100	470	4714	UTILITIES - OBJT 0850 - PAS ENMG	UTILITIES
2007	100	470	4714	PAS - BLDR, FAMT, 5137, 5138, 5139	CONTRACT MAINT
2007	100	470	4714	PARKING-OBJT 0820-PAS PKMT	OUTSIDE VEND-PARKING

\*See Non-Departmental (470) for expenditures

### Administration Cost Pool

Agency 700 Organization unit 7011.

Expenditures in the Administration cost pool were allocated to the remaining Facilities Management cost pools based on Expenditures and ultimately allocated to user departments within the cost pool allocations that follow.

ORGN 7011	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
\$ 2,496,304	\$ 1,408,913	\$ 474,117	\$ 503,079	\$ 110,195

### Mail Services Cost Pool

Agency 470 Organization unit 4714 Object 0843 (PAS ODIR)

All FY2007 postage and Pitney Bowes mail service expenditures are included in this organization unit. The postage expenditures are charged back to departments on a monthly journal voucher. The remaining expenditures are not directly allocable and are included in the cost allocation. These costs are allocated to user departments based on the percentage of mail service used (see Appendix D, D-24).

ORGN 4714	OBJT 0843	\$ 450,388
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### Outside Vendor Parking

Agency 470 Organization unit 4714 Object 0820 (PAS PKMT)

All expenditures in this cost pool were allocated to the County Attorney and Legal Defender per assigned space (see Appendix D, D-25). Only these two departments had outside vendor parking charges.

ORGN 7081	OPERATING EXPEND
\$ 71,075	\$ 71,075

### Maintenance Cost Pool

Agency 700 Organization units 7053, 7082 - 7088, and 7091.

Expenditures in the Construction and Maintenance cost pool were allocated on the basis of the square footage occupied by the department (see Appendix D, D-26). This cost pool includes various organizations although segregated for tracking areas or sections of the county they are combined due to actual maintenance activity being performed not being fully represented in the organization unit-basis for allocation is square footage occupied by department in building where maintenance was performed.

ORGN 7053, 7082-7088, 7091	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
\$ 6,911,138	\$ 4,324,525	\$ 1,358,322	\$ 1,228,291	\$ -

Maricopa Schools, Air Quality and Stadium District were excluded from the allocation as they did not receive a benefit from the services.

### Contract Maintenance

Agency 470 Organization unit 4714 Object 0801, 0825, and 0850 (PAS BLDR & FAMT)

Expenditures in the Contract Maintenance cost pool were allocated on the basis of the square footage occupied by the department (see Appendix D, D-26).

ORGN 4714	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
\$ 4,904,442	\$ -	\$ -	\$ 4,904,442	\$ -



Maricopa Schools, Air Quality, Flood Control and Stadium District were excluded from the allocation, as they did not receive a benefit from the services. Transportation received reduced costs (50%) per direction from Facilities Management.

### **Utilities Cost Pool**

Agency 470 Organization unit 4714, Object 0850 (PAS ENMG)

Expenditures in the Utilities cost pool were allocated based on owned square footage occupied by department (see Appendix D, D-30).

<b>ORGN 4714</b>	<b>SALARIES WAGES</b>	<b>FRINGE BENEFITS</b>	<b>OPERATING EXPEND</b>	<b>CAPITAL EXPEND</b>
<u>\$ 9,410,982</u>	<u>-</u>	<u>-</u>	<u>\$ 9,410,982</u>	<u>\$ -</u>

Parks and Recreation, Animal Care and Control, Transportation, Library District, Solid Waste Management, Flood Control District, Equipment Services, and Stadium District were excluded from the allocation as they were directly billed.

### **Protective Services Cost Pool**

Agency 700 Organization units 7070

Expenditures in the Protective Services cost pool were allocated on the basis of the square footage occupied by the department (see Appendix D, D-28).

<b>ORGN 7070</b>	<b>SALARIES WAGES</b>	<b>FRINGE BENEFITS</b>	<b>OPERATING EXPEND</b>	<b>CAPITAL EXPEND</b>
<u>\$3,295,907</u>	<u>2,239,430</u>	<u>964,569</u>	<u>91,908</u>	

Maricopa Schools and Stadium District were excluded from the allocation as they did not receive a benefit from the services.

Expenditure information associated with the Facilities Management Department is located in S:\Cost\FY07cost\CentSvc\FacMngt.

## Materials Management

### Mission

The mission of Materials Management is to provide strategic and tactical procurement and records management services to all County departments so they can effectively support the County's mission. They provide guidance, support, and solutions to procurement issues within the parameters established by the county policies.

### Vision

Through innovation and leadership Materials Management will champion the transition to e-business.

### Contact

Wes Basinger, 506-3247

### Allocation Procedure

The following represents the organization units for Materials Management.

FY	FUND	DEPT	ORG	DESCRIPTION	COST POOL
2007	100	730	7310	ADMINISTRATION	PROCUREMENT
2007	100	730	7320	PROCUREMENT	PROCUREMENT

### Procurement Cost Pool

Organization units 7310 through 7320.

Expenditures in the Procurement cost pool were allocated based on transaction counts directly related to procurement (see Appendix D, D-11).

ORG 7310 - 7320	SALARIES WAGES	FRINGE BENEFITS	OPERATING EXPEND	CAPITAL EXPEND
\$ 1,859,045	\$ 1,377,349	\$ 389,323	\$ 80,444	\$ 11,928

Expenditure information associated with the Materials Management Department is located in the file S:\Cost\FY07cost\CentSvc\MatMngtMat\MatMngt07.xls.

## **APPENDIX**

Throughout this document, many supporting schedules have been referenced. All schedules are presented in the Appendix.

## APPENDIX A - Continued

### Capital Asset Funding Source Codes

This information obtained from the Capital Asset Property Manual - Appendix J.

#### **COUNTY FUNDED**

<b>CGFA</b>	General County Funding (Fund 100)
<b>OFCD</b>	Flood Control District
<b>CALD</b>	Auto License
<b>RMSI</b>	Risk Management Self-Insured (stolen property claims)
<b>RSKM</b>	Risk Management Default
<b>C232</b>	Highway
<b>LIBR</b>	Library Default
<b>SLAP</b>	Library Archives
<b>CGFF</b>	Fees and Fines
<b>EQIP</b>	Equipment Services
<b>C089</b>	Bond Issue
<b>F450</b>	Capital Improvement
<b>B410</b>	1972 Bond Issue
<b>B460</b>	1986 Bond Issue
<b>B422</b>	Jail Bond Issue
<b>STDM</b>	Stadium District
<b>GIFT</b>	True Donation – Not for a Specific Purpose

#### **FEDERAL FUNDED**

<b>FHHS</b>	Federal Health/Human Services - Headstart
<b>FCSA</b>	Community Services Admin.
<b>FHUD</b>	Housing and Urban Development
<b>FFOR</b>	Forestry Services
<b>FAAA</b>	Area DEPT on Aging
<b>FDOL</b>	Labor Department
<b>FDOJ</b>	Department of Justice
<b>UMTA</b>	Urban Mass Transit Authority

#### **STATE FUNDED**

<b>OCRU</b>	County Attorney Crime Unit
<b>ATGN</b>	Attorney General
<b>AZSU</b>	Arizona Supreme Court (Fund 717)
<b>CGSF</b>	State Grant Fund (Fund 729)
<b>CJEF</b>	Criminal Justice Enhancement Fund – Jail Enhancement
<b>CONC</b>	Conciliation
<b>CPWA</b>	Public Works
<b>SADM</b>	State Admin
<b>SDOT</b>	Department of Transportation
<b>SORC</b>	Arizona Outdoors
<b>WEPV</b>	Palo Verde Grant

## **APPENDIX A - Continued**

### **JUVENILE DEPARTMENT**

<b>SAPG</b>	State Aid to Probation Grant
<b>PICA</b>	Progressively YINCR Consequences of Delinquency Grant
<b>JIPS</b>	Juvenile Intensive Probation Supervision Grant
<b>PROT</b>	Case Processing Assistance Grant
<b>CASA</b>	Court Appointed Special Advocate Grant
<b>JPSF</b>	Juvenile Probation Service Fee Fund

### **NO LONGER IN USE:**

<b>CORS</b>	Federal Revenue Sharing (Under \$1,000)
<b>FORS</b>	Federal Revenue Sharing (Over \$1,000)

## **HEALTH SERVICES**

### **COUNTY FUNDED**

<b>ACCS</b>	Eligibility
<b>ALTC</b>	ALTCS Fund 550
<b>B410</b>	1972 Bond Issue
<b>B460</b>	1986 Bond Issue
<b>C110</b>	County Air Pollution
<b>C111</b>	Rabies/Animal Control
<b>C201</b>	Health Services Administration
<b>C210</b>	Hospital
<b>C230</b>	Public Health
<b>CLTC</b>	Long Term Care
<b>MCHP</b>	Maricopa County Health Plan

### **STATE FUNDED**

<b>CVDP</b>	Cardiovascular Disease Prevention (State Grant)
<b>L120</b>	Long Term Care
<b>S172</b>	State Chronic Mental Health
<b>S194</b>	State WIC
<b>STRP</b>	State Trip Reduction Program

### **CITY OF PHOENIX FUNDED**

<b>P177</b>	City of Phoenix LARC
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### **FEDERAL FUNDED**

<b>F181</b>	Federal Air Pollution
<b>LIAG</b>	Legalization Impact Assistance Grant
<b>AIDS</b>	AIDS Services

# APPENDIX B

## Example Of Monthly Journal Voucher

### RECURRING JOURNAL VOUCHER

1 of 2

JOURNAL VOUCHER NUMBER

PREP AGENCY	JV DATE (MMDDYY)	BUD FY	REVERSAL DATE		DESCRIPTION					DEBIT DOCUMENT TOTAL	CREDIT DOCUMENT TOTAL
	mmddyy	00			Cost Allocation for '00-00					0.00	0.00
LINE #	ACCT	FUND	AGCY	ORGN	ACTV	OBJT	SOBJ	BSA	RPTG	DEBIT AMOUNT	CREDIT AMOUNT
01	22	207	152	1510	9018	0880	01			0.00	
02	22	215	151	1510	9018	0880	01			0.00	
03	22	217	171	1730	9018	0880	01		0430	0.00	
04	22	222	221	2270	9018	0880	01		CSC5	0.00	
05	22	226	440	4410	9018	0880	01			0.00	
06	22	232	640	6413	9018	0880	01			0.00	
07	22	234	649	6440	9018	0880	01		STD	0.00	
08	22	235	443	4412	9018	0880	01			0.00	
09	22	244	650	6571	9018	0880	01			0.00	
10	22	250	680	6800	9018	0880	01			0.00	
11	22	253	681	6810	9018	0880	01			0.00	
12	22	260	462	4610	9018	0880	01		4510	0.00	
13	22	265	863	8611	9018	0880	01			0.00	
14	22	290	674	6780	9018	0880	01			0.00	
15	22	504	882	8800	9018	0880	01			0.00	
16	22	505	881	8800	9018	0880	01			0.00	
17	22	506	883	8800	9018	0880	01			0.00	
18	22	532	861	8630	9018	0880	01		H100	0.00	
19	22	572	792	7910	9018	0880	01			0.00	
20	22	574	794	7930	9018	0880	01			0.00	
21	22	580	670	6710	9018	0880	01			0.00	
22	22	654	740	7411	9018	0880	01			0.00	
23	22	673	733	7340	9018	0880	01			0.00	
24	22	675	750	7511	9018	0880	01			0.00	
25	22	681	760	7610	9018	0880	01			0.00	
26	22	990	699	6975	9018	0880	01		STD	0.00	
27	22	991	690	6989	9018	0880	01		0011	0.00	

EXPLANATION OF ENTRY: Cost Allocation for '00-00

PREPARED BY: \_\_\_\_\_ PH NO. \_\_\_\_\_ PREPARING DEPT: Finance  
(PLEASE PRINT NAME)  
APPROVED BY: \_\_\_\_\_ FINANCIAL REVIEW: \_\_\_\_\_  
(AUTHORIZED SIGNATURE)

MLGA-001-1 05/02/95

### RECURRING JOURNAL VOUCHER CONTINUED

2 of 2

JV Number

LINE #	ACCT TYPE	FUND	AGENCY	ORG	ACTIVITY	OBJECT	SUB OBJ/RV	B/S ACCT	REPT CATG	DEBIT AMOUNT	CREDIT AMOUNT
28	31	100	470	4781	9018	680	00				0.00
29	01	207						0001			0.00
30	01	215						0001			0.00
31	01	217						0001			0.00
32	01	222						0001			0.00
33	01	226						0001			0.00
34	01	232						0001			0.00
35	01	234						0001			0.00
36	01	235						0001			0.00
37	01	244						0001			0.00
38	01	250						0001			0.00
39	01	253						0001			0.00
40	01	260						0001			0.00
41	01	265						0001			0.00
42	01	290						0001			0.00
43	01	504						0001			0.00
44	01	505						0001			0.00
45	01	506						0001			0.00
46	01	532						0001			0.00
47	01	572						0001			0.00
48	01	574						0001			0.00
49	01	580						0001			0.00
50	01	654						0001			0.00
51	01	673						0001			0.00
52	01	675						0001			0.00
53	01	681						0001			0.00
54	01	990						0001			0.00
55	01	991						0001			0.00
56	01	100						0001		0.00	

## APPENDIX C

### FY2007 Object Codes

07	0701	REGULAR PAY
07	0705	TEMPORARY PAY
07	0710	OVERTIME
07	0750	FRINGE BENEFITS
07	0790	OTHER PERSONNEL SERVICES
07	0795	PERSONNEL SERVICES ALLOC-OUT
07	0796	PERSONNEL SERVICES ALLOC-IN
07	0801	GENERAL SUPPLIES
07	0802	MEDICAL SUPPLIES
07	0803	FUEL
07	0804	NON-CAPITAL EQUIPMENT
07	0805	SUPPLIES-ALLOCATION OUT
07	0806	SUPPLIES-ALLOCATION IN
07	0808	LEGAL - GROSS PROCEEDS
07	0809	DAMAGES PAID
07	0810	LEGAL SERVICES
07	0811	HEALTH CARE SERVICES
07	0812	OTHER SERVICES
07	0820	RENT & OPERATING LEASES
07	0825	REPAIRS AND MAINTENANCE
07	0830	INTERGOVERNMENTAL PAYMENTS
07	0839	INTERNAL SERVICE CHARGES
07	0841	TRAVEL
07	0842	EDUCATION AND TRAINING
07	0843	POSTAGE/FREIGHT/SHIPPING
07	0845	SUPPORT AND CARE OF PERSONS
07	0850	UTILITIES
07	0855	INTEREST EXPENSE
07	0861	GAIN/LOSS ON FIXED ASSETS
07	0865	DEPRECIATION
07	0871	INVENTORY
07	0872	SERVICES-ALLOCATION OUT
07	0873	SERVICES-ALLOCATION IN
07	0880	TRANSFERS OUT
07	0890	LOSS ON FIXED ASSETS
07	0910	LAND
07	0915	BUILDINGS AND IMPROVEMENTS
07	0920	CAPITAL EQUIPMENT
07	0930	VEHICLES & CONSTRUCTION EQUIP
07	0940	INFRASTRUCTURE
07	0950	DEBT SERVICE
07	0955	CAPITAL-ALLOCATION OUT
07	096	CAPITAL-ALLOCATION IN

# APPENDIX C

## FY2007 AGENCY LIST

AGENCY NAME	AGENCY NAME	AGENCY NAME	AGENCY NAME
010-050 BRD OF SUPERVISORS	290-MEDICAL EXAMINER	500-SHERIFF	802-JUSTICE CT JCEF
060-CLERK OF THE BOARD	291-MED EXAM GRANT FUND	501-SHERIFF GRANTS	803-JUSTICE CT ENHMT
110-ADULT PROBATION	300-PARKS & RECREATION	502-SHERIFF INMATE SERVICES	804-SUP CT GRANTS
111-ADULT PROB GRANTS	301-PARKS GRANTS	503-SHERIFF JAIL ENHANCE	805-SUP CT JCEF
112-ADULT PROB SPEC FUND	302-PARKS SPECIAL FUND	504-INMATE HEALTH SERVICES	806-SUP CT PROBATE FUND
120-ASSESSOR	303-PARK SOUVENIR FUND	505-SHERIFF DONATIONS FUND	807-SUP CT CONCILIATION
<b>140-STAR CALL CENTER</b>	304-PARKS DONATIONS	506-SHERIFF RICO	809-SUP CT SPEC FUND
150-EMERGENCY MGMT SVC	305-PARKS ENHANCEMENT	507-SHERIFF DETENTION FUND	80A-SUP CT LAW LIBRARY FUND
151-EMERG MGMT GRANTS	306-PARK SPUR CROSS	520-PUBLIC DEFENDER	80B-SUP CT FILL THE GAP
152-EMG MGMT PALO VERDE	<b>310-HUMAN RESOURCES</b>	522-PUB DEF TRAINING	80D-SUP CT CHILD'S ISS EDUC
160-CLK OF SUPERIOR COURT	340-PUBLIC FIDUCIARY	523-PUB DEF FILL THE GAP	80E-SUP CT DOM REL MED/EDU
161-CLK OF SUP CT GRANTS	350-EMPLOY HEALTH INITIATIVES	524-PUB DEF GRANTS	80G-EXPEDITED CHILD SUPPORT
162-COC DOCUM STORAGE	351-HS SELF-INSURED TRUST	540-LEGAL DEFENDER	80H-SPOUSAL MAINT ENF ENH
163-COC CHILD SUPPT ENH	352-BENEFITS TRUST	542-LEGAL DEFENDER TRAN	850-AIR QUALITY
166-COC VIC COMPENSATION	360-RECORDER	543-LEG EDF FILL THE GAP	852-AIR QUALITY
167-CLK CT LOCAL JCEF	362-RECORD SPECIAL FUND	550-OFC LEGAL ADVOCATE	853-AIR QUALITY
169-CLK COURT EDMS	370-SUPERINTENDENT SCHOOL	551-COURT IMPROVEMENT FUND	860-PUBLIC HEALTH
16A-CLK CT FILL THE GAP	371-SCHOOL GRANT FUND	552-OLA TRAINING	861-PUB HEALTH GRANTS
171-COMMUNITY DEV GRANTS	372-SCHOOL TRANSPORTATION	560-OFC CONTR COUNSEL	863-PUB HEALTH SPEC FUND
<b>180-FINANCE DEPT</b>	373-SCHOOL COMMUNICATION	622-MARICOPA EVENT CENTER	880-ENVIRONMT SERVICES
<b>190-COUNTY ATTORNEY</b>	390-HEALTH CARE MANDATES	640-TRANSPORTATION	881-ENVIRON SVCS GRANTS
191-CNTY ATTORNEY GRANTS	<b>410-CHIEF INFORMATION OFFICE</b>	641-TRANSPOR REIMB GRANTS	883-ENVIRON SVCS ENV HEALTH
192-CHECK ENFORCEMENT FEES	411-TELECOMMUNICATIONS	649-TRANSPOR CAPITAL PROJ	990-DEBT SERVICE
193-COUNTY ATTORNEY RICO	420-INTEGR CRIMINAL JUSTICE	650-LIBRARY DISTRICT	CAP-CAPITAL LEASES
195-CTY ATTORNEY FILL GAP	<b>430-TREASURER</b>	651-LIBRARY DISTRICT GRANTS	CPL-CAPITAL LEASES
196-VIC COMP RESTITUTION	440-PLANNING & DEV	670-SOLID WASTE GENERAL	SID-SPECIAL IMPROVEMENT DIST
197-VICTIM COMP INTEREST	443-P & D DEL WEBB	674-SOLID WASTE TIRE PROG	SLD-STREET LIGHT DIST
198-DIVERSION	460-RESEARCH & REPORTING	680-STADIUM DISTRICT OPER	
199-CRIM JUSTICE ENHAN	462-RESEARCH & REPORTING	681-BALLPARK OPERATIONS	
200-COUNTY ADMIN OFC	470-NON-DEPARTMENTAL	682-CACTUS LEAGUE DEBT	
210-ELECTIONS	471-ND GRANTS	684-BALLPARK RESERVE FUND	
211-ELECTIONS GRANT	472-ND DETENTION FUND	690-FLOOD CONTROL DISTRICT	
220-HUMAN SERVICES	475-ND WASTE MGT FUND	691-FLOOD CONTROL GRANTS	
221-HUMAN SVCS GRANTS	476-COUNTY IMP DEBT	699-FLOOD CONTR DIS CAP PROJ	
<b>230-INTERNAL AUDIT</b>	477-IMPROVEMENT PROJECT	<b>700-FACILITIES MGMT</b>	
250-CONSTABLES	478-IMPROVEMENT PROJECT	701-DETOPELATIONS	
260-CORRECTIONAL HEALTH	480-GEN GOV'T APPROP FUND	<b>730-MATERIALS MGMT</b>	
261-CORREC. HEALTH GRANTS	482-GEN GOV'T DET FUND	733-REPROGRAPHICS	
262-CORRECTIONAL HEALTH	483- DETENTION CAP PROJECTS	740-EQUIPMENT SERVICES	
270-JUVENILE PROBATION	484-FINANCING SERIES 2007	750-RISK MANAGEMENT	
271-JUV PROB GRANTS	485-CAPITAL PROJECTS	790-ANIMAL CONTROL SERV	
272-JUV PROB SPEC FUND	486-CAPITAL PROJECTS	791-ANIMAL CONTR GRANTS	
274-JUV PROB VIC RESTPROG	487-FINANCING SERIES 2008	792-ANIMAL CONTROL SVC	
275-JUV PROB DIVERSION FEE	488-CAPITAL PROJECTS	794-ANIMAL CONTR FIELD SERV	
276-JUV PROB DET FUND	<b>490-MANAGEMENT AND BUDGET</b>	800-TRIAL COURTS	



## APPENDIX D

### Allocation Methodologies

#### D-1: Building Depreciation FY2007

AGCY	Total Depreciation
50	4,194
60	4,316
110	78,115
120	89,333
140	5,307
150	759
160	158,370
171	3,950
180	10,265
190	165,023
200	12,819
210	21,961
220	12,960
230	4,315
250	4,652
260	47,024
270	1,067,339
290	564,107
300	197,755
310	30,039
340	14,009
350	4,959
360	12,876
390	3,096
410	11,812
430	16,482
490	4,913
500	1,055,919
520	45,000
540	36,378
550	12,456
700	473,523
730	60,684
740	24,789
800	1,069,272
860	129,889
880	19,631
	<u>5,478,291</u>

## APPENDIX D

### D-2: Equipment Usage Charge      FY2007

AGCY	Total Equipment Use Charge
60	6,837
110	76,675
120	654,358
140	1,983
160	321,407
180	118,271
190	863,947
210	8,155
270	276,521
290	1,270,115
300	65,811
310	7,019
340	10,866
350	34,758
370	77,044
390	30,647
410	2,823,785
430	653,482
500	10,883,983
520	125,964
540	45,812
550	52,845
700	4,093,371
800	6,038,062
850	91,849
860	809,286
880	298,566
	<u>29,741,419</u>

### D-3: Tax Benefit Percentage      FY2007

AGENCY	%
Debt Service	0
Flood Control District	78
Library District	22
Total County	<u>100</u>

### D-4: STAR Call Center – Total Calls      FY2007

AGENCY	AGENCY NAME	CALLS
120	Assessor	163,327
160	Clerk of the Court	295,317
210	Elections	223,471
360	Recorder	96,292
430	Treasurer	254,386
	Total	<u>909,960</u>

## APPENDIX D

### D-5: Actual Expenditures for FY2007

AGY	Total	AGY	Total	AGY	Total
50	1,735,416	291	10,920	649	16,047,029
60	730,525	300	1,736,086	650	16,864,170
110	57,205,753	301	51,649	651	134,754
111	4,083,325	302	1,427,156	670	718,696
112	11,408,274	303	61,587	674	5,019,529
120	22,171,854	304	35,295	680	16,918
140	1,563,346	305	2,482,135	681	928,340
150	236,814	306	391,599	690	27,721,999
151	1,022,185	310	3,070,256	691	76,602
152	299,817	340	2,248,338	699	1,990,435
160	31,797,003	350	2,331,353	700	12,593,154
161	1,368,535	360	2,246,574	701	1,984,372
162	1,202,015	362	9,951,905	730	1,847,117
163	34,353	370	1,961,284	733	885,543
167	1,255,047	371	1,309,893	740	14,016,522
169	2,476,893	390	12,424,095	750	10,708,952
16A	1,728,701	410	7,183,383	790	375,046
171	612,362	411	17,173,330	791	434,901
180	4,304,096	420	1,210,345	792	5,758,564
190	65,496,469	430	4,604,887	794	2,764,183
191	5,970,114	440	15,864,037	800	79,058,307
192	569,205	443	127,953	802	453,738
193	808,527	460	279,565	803	3,312,611
195	1,250,605	470	12,386,922	804	1,382,183
197	116,024	490	3,029,295	805	346,388
198	963,895	500	67,679,718	806	369,996
199	1,333,618	501	3,440,590	807	1,626,985
200	2,648,245	502	10,028,033	809	5,310,669
210	18,006,912	503	1,422,129	80A	870,251
211	7,264,100	505	4,114	80B	1,705,344
220	2,702,378	506	947,214	80D	108,788
221	38,700,902	507	171,346,435	80E	179,680
230	1,870,432	520	37,408,151	80G	421,598
250	2,102,255	522	395,105	80H	109,836
260	3,582,625	523	1,514,461	850	484,450
261	111,652	524	353,532	852	10,256,409
262	43,083,997	540	8,386,852	853	3,835,613
270	21,346,275	542	61,014	860	10,375,158
271	6,154,145	543	57,006	861	42,139,089
272	870,123	550	7,569,149	863	3,294,390
274	27,009	552	10,576	880	3,392,219
275	246,597	560	18,499,760	881	36,063
276	33,880,848	640	54,838,832	883	12,897,996
290	7,046,846	641	910,543	990	
				Total	<u>1,202,717,755</u>

## APPENDIX D

### D-6: Full Time Equivalents      FY2007

AGCY	FTE	AGCY	FTE
010-050 BOARD OF SUPERVISORS	15	430-TREASURER	53
060-CLERK OF THE BOARD	11	440-PLANNING & DEVLPT	190
110-ADULT PROBATION	1063	443-P & D DEL WEBB	2
111-ADULT PROB GRANTS	58	460-RESEARCH & REPORTING	5
112-ADULT PROB SPEC FUND	3	490-MANAGEMENT AND BUDGET	24
120-ASSESSOR	325	500-SHERIFF	913
140-STAR CALL CENTER	30	501-SHERIFF GRANTS	21
150-EMERGENCY MGMT SVC	2	502-SHERIFF INMATE SERVICES	42
151-EMERG MGMT GRANTS	7	507-SHERIFF DETENTION FUND	2336
152-EMERG MGMT PALO VERDE	3	520-PUBLIC DEFENDER	436
160-CLK OF SUPERIOR COURT	604	523-PUB DEF FILL THE GAP	12
161-CLK OF SUP CT GRANTS	4	524-PUB DEF GRANTS	4
162-COC DOCUM STORAGE	23	540-LEGAL DEFENDER	92
167-CLK CT LOCAL JCEF	4	550-OFC LEGAL ADVOCATE	76
169-CLK COURT EDMS	47	560-OFC CONTR COUNSEL	12
16A-CLK CT FILL THE GAP	32	640-TRANSPORTATION	476
171-COMMUNITY DEVELOP GRANTS	6	650-LIBRARY DISTRICT	139
180-FINANCE DEPT	49	670-SOLID WASTE GENERAL	10
190-COUNTY ATTORNEY	765	674-SOLID WASTE TIRE PROGRAM	6
191-COUNTY ATTORNEY GRANTS	60	681-BALLPARK OPERATIONS	4
192-CHECK ENFORCEMENT FEES	11	690-FLOOD CONTROL DISTRICT	162
195-COUNTY ATTORNEY FILL GAP	24	700-FACILITIES MGMT	197
198-DIVERSION	2	701-DETOPERATIONS	32
199-CRIM JUSTICE ENHANCEMENT	23	730-MATERIALS MGMT	26
200-COUNTY ADMIN OFC	17	733-REPROGRAPHICS	11
210-ELECTIONS	53	740-EQUIPMENT SERVICES	53
221-HUMAN SERVICES GRANTS	363	750-RISK MANAGEMENT	21
230-INTERNAL AUDIT	19	791-ANIMAL CONTR GRANTS	3
250-CONSTABLES	31	792-ANIMAL CONTROL SVC	92
260-CORRECTIONAL HEALTH	23	794-ANIMAL CONTR FIELD SERV	47
261-CORREC. HEALTH GRANTS	1	800-TRIAL COURTS	1258
262-CORRECTIONAL HEALTH	316	802-JUSTICE CT JCEF	5
270-JUVENILE PROBATION	317	803-JUSTICE CT ENHMT	44
271-JUV PROB GRANTS	79	804-SUP CT GRANTS	22
275-JUV PROBTN DIVERSION FEES	3	805-SUP CT JCEF	5
276-JUV PROB DET FUND	441	806-SUP CT PROBATE FUND	5
290-MEDICAL EXAMINER	85	807-SUP CT CONCILIATION	24
300-PARKS & RECREATION	17	809-SUP CT SPEC FUND	61
301-PARKS GRANTS	15	80B-SUP CT FILL THE GAP	31
305-PARKS ENHANCEMENT	50	80D-SUP CT CHILD'S ISS EDUC	2
306-PARK SPUR CROSS	2	80E-SUP CT DOM REL MED/EDU	3
310-HUMAN RESOURCES	17	80G-EXPEDITED CHILD SUPPORT	8
340-PUBLIC FIDUCIARY	31	80H-SPOUSAL MAINT ENF ENH	2
350-EMPLOYEE HEALTH INITIATIVES	24	852-AIR QUALITY	119
360-RECORDER	37	853-AIR QUALITY	23
362-RECORD SPECIAL FUND	30	860-PUBLIC HEALTH	143
370-SUPERINTENDENT OF SCHOOLS	30	861-PUB HEALTH GRANTS	298
371-SCHOOL GRANT FUND	3	863-PUB HEALTH SPEC FUND	40
390-HEALTH CARE MANDATES	75	880-ENVIRONMT SERVICES	32
410-CHIEF INFORMATION OFFICER	59	883-ENVIRONMT SVCS ENV HEALTH	191
411-TELECOMMUNICATIONS	32		
420-INTEGR CRIMINAL JUSTICE	16		
		Total FTEs	<u>13,170</u>

## APPENDIX D

### D-7: Financial Transaction Count      FY2007

AGCY	Total	AGCY	Total	AGCY	Total
50	3,572	291	15	641	613
60	4,158	300	14,480	649	6,072
110	62,177	301	132	650	40,798
111	13,229	302	4,251	651	68
112	44,079	303	1,740	670	2,776
120	16,865	304	526	674	1,178
140	2,571	305	11,611	680	132
150	970	306	1,076	681	4,295
151	1,933	310	15,353	690	38,330
152	752	340	8,614	691	13
160	36,191	350	9,491	699	14,374
161	822	360	6,089	700	22,731
162	1,591	362	3,280	701	5,543
163	34	370	8,445	730	3,826
166	33	371	4,639	733	2,838
167	1,293	390	8,911	740	74,707
169	2,411	410	7,795	750	16,041
16A	2,797	411	15,004	790	54
171	1,978	420	2,004	791	2,175
180	7,218	430	7,931	792	26,132
190	40,430	440	20,139	794	6,361
191	13,160	443	727	800	131,359
192	773	460	1,976	802	3,364
193	289	462	25	803	18,966
195	3,626	470	20,229	804	2,851
196	90	490	8,118	805	1,457
197	55	500	94,494	806	584
198	895	501	11,073	807	672
199	3,231	502	15,790	809	6,903
200	5,667	503	2,832	80A	2,217
210	16,879	504	47	80B	1,713
211	40	505	433	80D	455
220	69	506	4,099	80E	524
221	57,260	507	70,935	80G	515
230	5,758	520	59,180	80H	419
250	8,896	522	2,104	850	599
260	9,751	523	6,138	852	15,505
261	202	524	2,857	853	5,653
262	155,251	540	21,088	860	28,325
270	38,817	542	220	861	51,024
271	19,409	543	224	863	12,027
272	6,502	550	9,773	881	8,189
274	169	551	1	880	20
275	1,117	552	20	883	25,264
276	22,223	560	35,623	990	0
290	13,954	640	59,910	Total	<u>1,796,291</u>

## APPENDIX D

### D-8: Accounts Payable Transaction Count FY2007

AGCY	Total	AGCY	Total	AGCY	Total
50	732	291	0	641	112
60	623	300	7,236	649	3,846
110	4,881	301	64	650	11,680
111	837	302	700	651	11
112	170	303	1,021	670	1,088
120	3,007	304	174	674	462
140	773	305	590	680	20
150	293	306	99	681	485
151	290	310	2,400	690	11,923
152	123	340	520	691	0
160	7,538	350	1,045	699	706
161	6	360	927	700	6,351
162	32	362	1,419	701	1,304
163	2	370	1,512	730	885
166	0	371	1,551	733	1,354
167	174	390	2,924	740	63,625
169	140	410	1,487	750	9,424
16A	0	411	8,991	790	0
171	687	420	530	791	533
180	1,312	430	1,545	792	10,884
190	15,573	440	3,221	794	2,255
191	3,532	443	0	800	21,590
192	165	460	78	802	52
193	8	462	2	803	3,730
195	0	470	15,553	804	382
196	0	490	447	805	0
197	11	500	37,457	806	0
198	388	501	3,292	807	0
199	36	502	9,776	809	1,786
200	1,626	503	1,211	80A	1,243
210	7,470	504	0	80B	98
211	17	505	31	80D	0
220	40	506	1,968	80E	0
221	18,508	507	28,982	80G	0
230	599	520	8,174	80H	0
250	806	522	1,112	850	60
260	7,538	523	138	852	4,186
261	22	524	0	853	1,984
262	85,845	540	1,541	860	11,005
270	4,786	542	116	861	22,481
271	652	543	0	863	5,766
272	232	550	2,747	881	836
274	46	551	0	880	0
275	6	552	2	883	4,819
276	8,409	560	30,141	990	0
290	5,879	640	32,082	Total	<u>603,586</u>

## APPENDIX D

### D-9: Financial Transaction Count for Grant Departments FY2007

AGCY	Total
111	13,229
151	1,933
161	822
171	1,978
191	13,160
211	40
221	57,260
261	202
271	19,409
291	15
301	132
371	4,639
501	11,073
524	2,857
641	613
651	68
691	13
791	2,175
804	2,851
853	5,653
861	51,024
881	20
Total	189,166

## APPENDIX D

### D-10: All Materials Management Transactions Count      FY2007

AGCY	Total	AGCY	Total	AGCY	Total
50	2	291	0	641	12
60	12	300	186	649	136
110	66	301	18	650	688
111	0	302	30	651	4
112	8	303	46	670	108
120	160	304	8	674	136
140	20	305	18	680	2
150	8	306	8	681	34
151	54	310	106	690	834
152	6	340	28	691	0
160	58	350	42	699	44
161	0	360	46	700	300
162	0	362	546	701	228
163	0	370	16	730	20
166	0	371	128	733	96
167	0	390	180	740	676
169	0	410	188	750	340
16A	0	411	574	790	0
171	8	420	76	791	50
180	60	430	68	792	396
190	507	440	192	794	56
191	44	443	0	800	4
192	2	460	2	802	0
193	0	462	0	803	0
195	0	470	1,486	804	0
196	0	490	42	805	0
197	0	500	3,045	806	0
198	58	501	488	807	0
199	6	502	856	809	0
200	214	503	2	80A	0
210	166	504	0	80B	0
211	16	505	4	80D	0
220	0	506	2	80E	0
221	756	507	2,656	80G	0
230	48	520	40	80H	0
250	6	522	0	850	16
260	8	523	10	852	284
261	10	524	0	853	126
262	478	540	18	860	588
270	146	542	0	861	2,934
271	2	543	0	863	146
272	2	550	8	881	46
274	0	551	0	880	0
275	0	552	0	883	232
276	52	560	2	990	0
290	484	640	2,360	Total	<u>25,528</u>



## APPENDIX D

### D-11: Procurement Transactions      FY2007

AGCY	Total	AGCY	Total	AGCY	Total
50	0	291	0	641	12
60	12	300	160	649	134
110	0	301	18	650	672
111	0	302	20	651	4
112	4	303	46	670	108
120	152	304	8	674	114
140	20	305	18	680	2
150	0	306	8	681	34
151	50	310	102	690	826
152	4	340	24	691	0
160	0	350	42	699	44
161	0	360	44	700	284
162	0	362	546	701	228
163	0	370	16	730	18
166	0	371	128	733	88
167	0	390	176	740	676
169	0	410	182	750	340
16A	0	411	550	790	0
171	8	420	76	791	44
180	54	430	34	792	392
190	298	440	186	794	56
191	44	443	0	800	4
192	0	460	2	802	0
193	0	462	0	803	0
195	0	470	1,058	804	0
196	0	490	42	805	0
197	0	500	1,644	806	0
198	58	501	474	807	0
199	6	502	506	809	0
200	208	503	0	80A	0
210	156	504	0	80B	0
211	16	505	4	80D	0
220	0	506	0	80E	0
221	750	507	1,076	80G	0
230	48	520	28	80H	0
250	0	522	0	850	16
260	8	523	10	852	282
261	10	524	0	853	122
262	434	540	18	860	584
270	22	542	0	861	2,922
271	2	543	0	863	146
272	2	550	6	881	46
274	0	551	0	880	0
275	0	552	0	883	232
276	44	560	2	990	0
290	484	640	2,222	Total	<u>20,800</u>

## APPENDIX D

### D-12: Microsoft Agreement

FY2007

ACGY	Total	ACGY	Total	ACGY	Total
50	21	291	0	641	0
60	13	300	15	649	0
110	1,117	301	13	650	0
111	61	302	0	651	0
112	3	303	0	670	0
120	421	304	0	674	0
140	113	305	43	680	0
150	7	306	2	681	7
151	23	310	80	690	284
152	10	340	45	691	0
160	873	350	29	699	0
161	6	360	166	700	198
162	33	362	134	701	32
163	0	370	0	730	28
166	0	371	0	733	12
167	6	390	48	740	43
169	68	410	82	750	15
16A	46	411	26	790	0
171	0	420	26	791	2
180	71	430	106	792	75
190	1,098	440	252	794	38
191	86	443	3	800	1,563
192	16	460	7	802	6
193	0	462	0	803	55
195	34	470	0	804	27
196	0	490	46	805	6
197	0	500	859	806	6
198	3	501	20	807	30
199	33	502	40	809	76
200	30	503	0	80A	0
210	0	504	0	80B	39
211	0	505	0	80D	2
220	0	506	0	80E	4
221	504	507	2,198	80G	10
230	30	520	571	80H	2
250	0	522	0	850	0
260	0	523	16	852	151
261	0	524	5	853	29
262	0	540	128	860	201
270	336	542	0	861	418
271	84	543	0	863	56
272	0	550	99	880	44
274	0	551	0	881	0
275	3	552	0	883	265
276	468	560	13	990	0
290	86	640	589	Total	15,088

## APPENDIX D

### D-13: Treasurer Transaction Count    FY2007

AGCY	Total	AGCY	Total	AGCY	Total
50	586	291	8	641	122
60	471	300	4,994	649	3,390
110	4,692	301	76	650	10,807
111	1,710	302	768	651	22
112	2,612	303	869	670	662
120	2,554	304	318	674	258
140	436	305	1,710	680	30
150	236	306	194	681	524
151	334	310	1,743	690	9,582
152	108	340	504	691	0
160	7,829	350	675	699	669
161	62	360	1,618	700	4,156
162	66	362	905	701	724
163	20	370	1,762	730	546
166	10	371	1,401	733	1,050
167	234	390	2,004	740	36,695
169	176	410	957	750	5,654
16A	18	411	5,340	790	0
171	1,016	420	323	791	568
180	1,110	430	1,123	792	8,214
190	11,935	440	7,093	794	1,645
191	3,568	443	10	800	30,136
192	162	460	48	802	1,986
193	218	462	20	803	7,553
195	12	470	12,290	804	434
196	60	490	348	805	62
197	20	500	27,170	806	34
198	186	501	2,431	807	34
199	37	502	5,452	809	1,911
200	979	503	1,226	80A	1,134
210	7,315	504	34	80B	138
211	16	505	433	80D	34
220	36	506	1,770	80E	56
221	15,490	507	19,107	80G	34
230	382	520	7,846	80H	34
250	1,200	522	736	850	66
260	6,428	523	79	852	4,886
261	58	524	10	853	1,397
262	78,689	540	1,204	860	6,021
270	4,382	542	78	861	13,975
271	812	543	12	863	4,684
272	1,612	550	2,558	881	624
274	126	551	0	880	0
275	64	552	8	883	4,573
276	7,400	560	30,466	990	0
290	3,153	640	20,711	Total	<u>502,176</u>

## APPENDIX D

### D-14: Cash Receipts Transaction Count      FY2007

AGCY	Total	AGCY	Total	AGCY	Total
50	14	291	8	641	16
60	30	300	156	649	150
110	206	301	36	650	3,516
111	920	302	306	651	10
112	2,468	303	282	670	72
120	498	304	188	674	44
140	0	305	1,268	680	12
150	10	306	124	681	214
151	140	310	148	690	1,166
152	18	340	148	691	0
160	660	350	78	699	14
161	52	360	1,034	700	172
162	34	362	138	701	2
163	18	370	770	730	48
166	10	371	302	733	0
167	48	390	96	740	296
169	36	410	16	750	364
16A	18	411	260	790	0
171	386	420	12	791	284
180	256	430	180	792	1,000
190	326	440	4,642	794	196
191	184	443	10	800	8,534
192	36	460	2	802	1,934
193	212	462	12	803	3,990
195	12	470	1,736	804	88
196	60	490	26	805	58
197	10	500	2,204	806	34
198	32	501	458	807	34
199	18	502	300	809	232
200	0	503	434	80A	108
210	1,112	504	34	80B	18
211	10	505	390	80D	34
220	0	506	458	80E	56
221	1,570	507	1,432	80G	34
230	4	520	60	80H	34
250	590	522	38	850	8
260	0	523	12	852	2,296
261	48	524	10	853	40
262	458	540	6	860	42
270	270	542	6	861	1,926
271	186	543	12	863	1,590
272	1,448	550	10	881	32
274	80	551	0	880	0
275	58	552	8	883	986
276	18	560	372	990	0
290	196	640	1,208	Total	61,874

## APPENDIX D

### D-15: Personnel Action Forms Submitted FY2007

AGCY	Total	AGCY	Total	AGCY	Total
50	51	291	24	641	12
60	121	300	158	649	0
110	12,249	301	0	650	1,972
111	1,654	302	108	651	0
112	1,732	303	0	670	76
120	5,549	304	0	674	82
140	131	305	435	680	0
150	20	306	16	681	68
151	225	310	1,040	690	1,886
152	92	340	274	691	0
160	10,895	350	313	699	0
161	362	360	527	700	2,172
162	471	362	519	701	485
163	50	370	500	730	220
166	0	371	185	733	50
167	56	390	1,146	740	876
169	730	410	1,412	750	196
16A	859	411	838	790	0
171	86	420	493	791	28
180	1,098	430	679	792	1,339
190	16,523	440	1,934	794	709
191	1,775	443	20	800	27,291
192	152	460	105	802	103
193	0	462	107	803	861
195	393	470	0	804	929
196	0	490	683	805	171
197	0	500	10,056	806	80
198	42	501	528	807	309
199	440	502	507	809	1,755
200	222	503	0	80A	0
210	1,714	504	0	80B	888
211	0	505	0	80D	18
220	6	506	0	80E	42
221	14,534	507	31,986	80G	140
230	583	520	15,809	80H	22
250	47	522	30	850	81
260	508	523	608	852	1,643
261	8	524	217	853	657
262	9,566	540	1,997	860	2,600
270	6,379	542	0	861	8,790
271	5,998	543	7	863	927
272	350	550	1,792	880	1,361
274	0	551	0	881	334
275	134	552	0	883	4,400
276	16,226	560	219	990	0
290	949	640	6,680	Total	<u>258,505</u>

## APPENDIX D

### D-16: Positions Requested on Personnel Requisitions FY2007

AGCY	Total	AGCY	Total	AGCY	Total
50	2	291	0	641	0
60	7	300	10	649	0
110	291	301	0	650	157
111	19	302	2	651	0
112	3	303	0	670	3
120	92	304	0	674	4
140	18	305	21	680	0
150	0	306	1	681	1
151	4	310	11	690	45
152	2	340	8	691	0
160	257	350	10	699	0
161	6	360	12	700	75
162	0	362	21	701	13
163	0	370	27	730	4
166	0	371	8	733	4
167	0	390	31	740	18
169	27	410	41	750	7
16A	20	411	28	790	0
171	2	420	9	791	4
180	24	430	28	792	51
190	367	440	40	794	27
191	8	443	0	800	470
192	2	460	20	802	6
193	0	462	0	803	22
195	8	470	0	804	12
196	0	490	9	805	5
197	0	500	253	806	3
198	1	501	2	807	5
199	5	502	24	809	24
200	4	503	0	80A	0
210	215	504	0	80B	13
211	0	505	0	80D	0
220	0	506	0	80E	1
221	209	507	698	80G	6
230	17	520	162	80H	1
250	2	522	0	850	0
260	12	523	1	852	57
261	1	524	0	853	9
262	246	540	47	860	87
270	62	542	0	861	131
271	5	543	0	863	18
272	0	550	34	880	61
274	0	551	0	881	1
275	0	552	0	883	98
276	175	560	10	990	0
290	68	640	158	Total	5,350

## APPENDIX D

### D-17: Cost of County Counsel Legal Services    FY2007

AGCY	Total	AGCY	Total	AGCY	Total
50	147,498	291	0	641	0
60	55,924	300	26,128	649	0
110	562	301	23,054	650	0
111	31	302	0	651	0
112	2	303	0	670	3,164
120	1,216,254	304	0	674	1,899
140	0	305	76,847	680	0
150	1,626	306	3,074	681	0
151	5,691	310	120,761	690	0
152	2,439	340	313,120	691	0
160	59	350	27,224	699	0
161	0	360	93,264	700	61,115
162	2	362	75,620	701	9,927
163	0	370	56,011	730	45,433
166	0	371	5,601	733	19,222
167	0	390	0	740	1,178
169	5	410	33,542	750	0
16A	3	411	9,014	790	0
171	6,341	420	0	791	330
180	75,479	430	250,134	792	10,132
190	178,999	440	0	794	5,176
191	14,039	443	0	800	6,643
192	2,574	460	0	802	26
193	0	462	0	803	232
195	5,616	470	0	804	116
196	0	490	10,331	805	26
197	0	500	75,246	806	26
198	468	501	1,731	807	127
199	5,382	502	3,461	809	322
200	27,968	503	0	80A	0
210	0	504	0	80B	164
211	0	505	0	80D	11
220	0	506	0	80E	16
221	36,835	507	192,525	80G	42
230	2,940	520	15,274	80H	11
250	8,748	522	0	850	0
260	4,235	523	420	852	0
261	184	524	140	853	0
262	58,189	540	1,544	860	49,967
270	305	542	0	861	104,126
271	76	543	0	863	13,977
272	0	550	80	880	0
274	0	551	0	881	0
275	3	552	0	883	0
276	424	560	0	990	0
290	13,005	640	0	Total	<u>3,619,460</u>

## APPENDIX D

### D-18: Telephone and Data Ports FY2007

AGCY	Total	AGCY	Total	AGCY	Total
50	13	291	0	641	0
60	9	300	71	649	0
110	2,407	301	63	650	888
111	131	302	0	651	0
112	7	303	0	670	0
120	804	304	0	674	0
140	188	305	210	680	0
150	20	306	8	681	24
151	70	310	99	690	734
152	30	340	53	691	0
160	1,634	350	35	699	0
161	11	360	256	700	729
162	62	362	208	701	118
163	0	370	116	730	35
166	0	371	12	733	15
167	11	390	64	740	48
169	127	410	402	750	20
16A	87	411	336	790	0
171	0	420	159	791	5
180	64	430	176	792	154
190	1,744	440	855	794	79
191	137	443	9	800	4,149
192	25	460	8	802	16
193	0	462	0	803	145
195	55	470	0	804	73
196	0	490	35	805	16
197	0	500	1,993	806	16
198	5	501	46	807	79
199	52	502	92	809	201
200	62	503	0	80A	0
210	364	504	0	80B	102
211	0	505	0	80D	7
220	0	506	0	80E	10
221	1,128	507	5,098	80G	26
230	30	520	1,080	80H	7
250	0	522	0	850	0
260	55	523	30	852	287
261	2	524	10	853	56
262	759	540	332	860	539
270	666	542	0	861	1,123
271	166	543	0	863	151
272	0	550	90	880	85
274	0	551	0	881	0
275	6	552	0	883	508
276	926	560	13	990	0
290	87	640	1,674	Total	36,022



## APPENDIX D

### D-19: Personal Computers

AGCY	Total
50	20
60	16
180	66
200	25
230	32
290	91
310	25
340	43
350	32
390	104
410	208
420	5
460	7
490	27
550	102
560	18
680	7
730	39
750	19
Total	886

### D-20: Gen. Fund Equipment Services Charges

AGCY	Total
110	141,240
120	5,252
150	5,686
160	12,642
180	170
190	76,380
200	1,172
210	12,943
250	40,586
270	69,927
290	46,239
300	171,660
340	4,332
350	682
370	1,441
410	51
430	886
500	1,619,093
520	21,668
540	2,174
550	4,532
700	166,376
800	13,041
850	4,026
860	13,649
880	44,625
Total	2,480,473

## APPENDIX D

### D-21: Gen. Fund Risk Management Charges

AGCY	Total
50	5,993
60	1,246,997
110	24,773
120	59,962
140	5,393
150	4,150
160	6,875
180	32,556
190	1,300,422
200	5,732
210	51,617
230	3,990
250	107,701
270	83,072
290	30,581
300	92,184
310	11,260
340	7,283
350	6,272
360	49,037
370	16,439
390	7,463
410	33,855
430	14,871
460	929
490	9,581
500	2,408,651
520	361,062
540	19,887
550	22,175
560	33,645
700	283,066
730	7,169
800	58,467
860	285,288
	<u>6,698,398</u>

### D-22: Gen. Fund Telecom Charges

AGCY	Total
50	12,493
60	4,936
110	915,832
120	236,604
140	190,482
150	38,643
160	476,054
180	28,478
190	766,134
200	19,026
210	101,976
230	12,965
250	16,822
270	730,705
290	44,116
300	146,313
310	40,744
340	20,768
350	10,819
360	167,088
370	59,483
390	18,861
410	112,312
430	50,082
460	6,459
490	18,459
500	3,908,820
520	315,280
540	105,672
550	58,457
560	7,252
700	327,513
730	42,963
800	1,472,674
860	553,988
	<u>11,039,273</u>

### D-23: General Government Direct Charges FY2007

The General Government consultant expenditures (organization unit 4724) were allocated based on direct identification to Internal Audit (Department 230).

TOTAL ALLOCATED	
<u>\$ 179,071</u>	Direct Identification to Internal Audit

## APPENDIX D

### D-24: Percentage of Mail Usage by Department

FY2007

AGCY	Total	AGCY	Total	AGCY	Total
50	12,479	291	0	641	0
60	2,232	300	1,392	649	0
110	103,233	301	1,228	650	46,685
111	5,633	302	0	651	0
112	291	303	0	670	353
120	1	304	0	674	212
140	66	305	4,095	680	0
150	0	306	164	681	55
151	0	310	854	690	26,302
152	0	340	14,840	691	0
160	590,153	350	0	699	0
161	3,908	360	173,051	700	2,095
162	22,473	362	140,312	701	340
163	0	370	20,392	730	9,621
166	0	371	2,039	733	4,071
167	3,908	390	0	740	205
169	45,922	410	0	750	356
16A	31,266	411	47	790	0
171	0	420	0	791	6,008
180	53,338	430	83,756	792	184,236
190	250,424	440	18,090	794	94,120
191	19,641	443	190	800	377,089
192	3,601	460	0	802	1,499
193	0	462	0	803	13,189
195	7,856	470	0	804	6,595
196	0	490	1	805	1,499
197	0	500	30,144	806	1,499
198	655	501	693	807	7,194
199	7,529	502	1,387	809	18,285
200	927	503	0	80A	0
210	207,899	504	0	80B	9,292
211	0	505	0	80D	600
220	0	506	0	80E	899
221	9,230	507	77,127	80G	2,398
230	0	520	22,537	80H	600
250	55	522	0	850	0
260	704	523	620	852	14,657
261	31	524	207	853	2,833
262	9,677	540	21,285	860	0
270	62,615	542	0	861	0
271	15,604	543	0	863	0
272	0	550	4,717	880	0
274	0	551	0	881	0
275	593	552	0	883	0
276	87,107	560	1,003	990	0
290	10,534	640	4,053	Total	3,026,596

### D-25: Outside Vendor Parking FY2007

AGENCY	AGENCY NAME	Allocation
190	County Attorney	60
540	Legal Defender	40

## APPENDIX D

### D-26: Square Footage Occupied by Department in County Owned Bldgs. FY2007

AGCY	Total	AGCY	Total	AGCY	Total
50	6,986	291	0	641	0
60	5,443	300	1,457	649	0
110	147,918	301	1,286	650	8,496
111	8,071	302	0	651	0
112	417	303	0	670	1,125
120	83,107	304	0	674	675
140	6,681	305	4,286	680	0
150	2,015	306	171	681	0
151	7,053	310	29,772	690	80,681
152	3,023	340	11,350	691	0
160	145,734	350	4,639	699	0
161	965	360	8,647	700	180,453
162	5,549	362	7,011	701	29,312
163	0	370	0	730	8,597
166	0	371	0	733	694
167	965	390	4,583	740	65,904
169	11,340	410	25,232	750	3,780
16A	7,721	411	52,133	790	0
171	3,200	420	0	791	1,340
180	10,467	430	17,373	792	41,095
190	155,952	440	534	794	20,994
191	12,232	443	6	800	802,862
192	2,242	460	952	802	3,191
193	0	462	0	803	28,081
195	4,893	470	0	804	14,041
196	0	490	3,219	805	3,191
197	0	500	840,164	806	3,191
198	408	501	19,325	807	15,317
199	4,689	502	38,649	809	38,930
200	15,464	503	0	80A	0
210	59,487	504	0	80B	19,784
211	0	505	0	80D	1,276
220	0	506	0	80E	1,915
221	24,900	507	2,149,641	80G	5,106
230	4,496	520	151,201	80H	1,276
250	2,103	522	0	850	0
260	1,988	523	4,162	852	0
261	86	524	1,387	853	0
262	27,311	540	39,660	860	23,128
270	219,418	542	0	861	48,196
271	54,681	543	0	863	6,469
272	0	550	3,748	880	750
274	0	551	0	881	0
275	2,077	552	0	883	4,476
276	305,247	560	0	990	0
290	69,538	640	166,994	Total	<u>6,475,775</u>

## APPENDIX D

### D-27: Square Footage Occupied by Department in County Leased Buildings FY 2007

AGCY	Total	AGCY	Total	AGCY	Total
50	0	291	0	641	0
60	0	300	0	649	0
110	33,067	301	0	650	139,127
111	1,804	302	0	651	0
112	93	303	0	670	25
120	24,650	304	0	674	15
140	0	305	0	680	0
150	1,090	306	0	681	0
151	3,815	310	0	690	0
152	1,635	340	0	691	0
160	0	350	0	699	0
161	0	360	0	700	0
162	0	362	0	701	0
163	0	370	31,055	730	0
166	0	371	3,106	733	0
167	0	390	0	740	0
169	0	410	0	750	0
16A	0	411	720	790	0
171	0	420	0	791	0
180	0	430	4,860	792	0
190	37,299	440	46,510	794	0
191	2,925	443	490	800	45,152
192	536	460	0	802	179
193	0	462	0	803	1,579
195	1,170	470	0	804	790
196	0	490	0	805	179
197	0	500	33,694	806	179
198	98	501	775	807	861
199	1,121	502	1,550	809	2,189
200	0	503	0	80A	0
210	0	504	0	80B	1,113
211	0	505	0	80D	72
220	0	506	0	80E	108
221	140,642	507	86,210	80G	287
230	0	520	23,629	80H	72
250	1,164	522	0	850	0
260	0	523	650	852	30,741
261	0	524	217	853	5,941
262	0	540	0	860	35,606
270	5,359	542	0	861	74,199
271	1,336	543	0	863	9,960
272	0	550	51,611	880	6,639
274	0	551	0	881	0
275	51	552	0	883	39,629
276	7,456	560	0	990	0
290	0	640	0	Total	<u>945,030</u>

## APPENDIX D

### D-28: Protection Services Square Footage Occupied by Dept. FY 2007

AGCY	Total	AGCY	Total	AGCY	Total
50	6,519	291	0	641	0
60	5,443	300	1,457	649	0
110	36,327	301	1,286	650	105,500
111	1,982	302	0	651	0
112	103	303	0	670	1,125
120	73,862	304	0	674	675
140	6,681	305	4,286	680	0
150	0	306	171	681	0
151	0	310	29,772	690	77,441
152	0	340	10,400	691	0
160	130,130	350	4,639	699	0
161	862	360	6,876	700	47,608
162	4,955	362	5,575	701	7,733
163	0	370	0	730	1,736
166	0	371	0	733	694
167	862	390	4,583	740	60,444
169	10,126	410	3,471	750	3,780
16A	6,894	411	25,286	790	0
171	3,200	420	0	791	502
180	10,467	430	17,373	792	15,394
190	137,232	440	1,068	794	7,865
191	10,763	443	11	800	476,956
192	1,973	460	952	802	1,896
193	0	462	0	803	16,682
195	4,305	470	0	804	8,341
196	0	490	3,219	805	1,896
197	0	500	272,064	806	1,896
198	359	501	6,258	807	9,099
199	4,126	502	12,516	809	23,127
200	15,464	503	0	80A	0
210	14,355	504	0	80B	11,753
211	0	505	0	80D	758
220	0	506	0	80E	1,137
221	24,900	507	696,103	80G	3,033
230	4,496	520	47,987	80H	758
250	1,100	522	0	850	0
260	1,377	523	1,321	852	0
261	60	524	440	853	0
262	18,922	540	39,660	860	17,593
270	89,559	542	0	861	36,663
271	22,319	543	0	863	4,921
272	0	550	3,748	880	459
274	0	551	0	881	0
275	848	552	0	883	2,738
276	124,592	560	0	990	0
290	5,239	640	166,915	Total	<u>3,098,042</u>

## APPENDIX D

### D-29: Adjusted Sq. Footage Occupied by Department in County Owned Bldgs. FY 2007

50	6,986	291	0	641	0
60	5,443	300	1,457	649	0
110	147,918	301	1,286	650	8,496
111	8,071	302	0	651	0
112	417	303	0	670	1,125
120	83,107	304	0	674	675
140	6,681	305	4,286	680	0
150	2,015	306	171	681	0
151	7,053	310	29,772	690	0
152	3,023	340	11,350	691	0
160	145,734	350	4,639	699	0
161	965	360	8,647	700	180,453
162	5,549	362	7,011	701	29,312
163	0	370	0	730	8,597
166	0	371	0	733	694
167	965	390	4,583	740	65,904
169	11,340	410	25,232	750	3,780
16A	7,721	411	52,133	790	0
171	3,200	420	0	791	1,340
180	10,467	430	17,373	792	41,095
190	155,952	440	534	794	20,994
191	12,232	443	6	800	802,862
192	2,242	460	952	802	3,191
193	0	462	0	803	28,081
195	4,893	470	0	804	14,041
196	0	490	3,219	805	3,191
197	0	500	840,164	806	3,191
198	408	501	19,325	807	15,317
199	4,689	502	38,649	809	38,930
200	15,464	503	0	80A	0
210	59,487	504	0	80B	19,784
211	0	505	0	80D	1,276
220	0	506	0	80E	1,915
221	24,900	507	2,149,641	80G	5,106
230	4,496	520	151,201	80H	1,276
250	2,103	522	0	850	0
260	1,988	523	4,162	852	0
261	86	524	1,387	853	0
262	27,311	540	39,660	860	23,128
270	219,418	542	0	861	48,196
271	54,681	543	0	863	6,469
272	0	550	3,748	880	750
274	0	551	0	881	0
275	2,077	552	0	883	4,476
276	305,247	560	0	990	0
290	69,538	640	83,497	Total	<u>6,311,597</u>

## APPENDIX D

### D-30: Utilities Sq. Footage    FY2007

AGCY	Total	AGCY	Total	AGCY	Total
50	7,162	291	0	641	0
60	5,443	300	0	649	0
110	139,745	301	0	650	0
111	7,625	302	0	651	0
112	394	303	0	670	0
120	83,107	304	0	674	0
140	6,681	305	0	680	0
150	1,470	306	0	681	0
151	5,145	310	29,772	690	0
152	2,205	340	11,350	691	0
160	145,734	350	4,639	699	0
161	965	360	8,647	700	311,111
162	5,549	362	7,011	701	50,536
163	0	370	83,732	730	15,459
166	0	371	8,373	733	694
167	965	390	4,583	740	0
169	11,340	410	25,232	750	3,780
16A	7,721	411	55,451	790	0
171	3,200	420	0	791	0
180	10,467	430	17,373	792	0
190	155,952	440	1,068	794	0
191	12,232	443	11	800	810,147
192	2,242	460	952	802	3,220
193	0	462	0	803	28,336
195	4,893	470	0	804	14,168
196	0	490	3,219	805	3,220
197	0	500	997,855	806	3,220
198	408	501	22,952	807	15,456
199	4,689	502	45,904	809	39,284
200	15,464	503	0	80A	0
210	59,487	504	0	80B	19,964
211	0	505	0	80D	1,288
220	0	506	0	80E	1,932
221	70,431	507	2,553,109	80G	5,152
230	4,496	520	151,201	80H	1,288
250	2,088	522	0	850	0
260	1,988	523	4,162	852	0
261	86	524	1,387	853	0
262	27,311	540	39,660	860	29,259
270	225,543	542	0	861	60,974
271	56,208	543	0	863	8,184
272	0	550	3,748	880	750
274	0	551	0	881	0
275	2,134	552	0	883	4,476
276	313,768	560	0	990	0
290	133,837	640	0	Total	<u>7,051,464</u>



## APPENDIX D

### D-31: Adjusted Actual Expenditures – Exclude Non-General Fund Departments FY 2007

AGCY	Total	AGCY	Total	AGCY	Total
50	1,735,416	291	10,920	641	-
60	730,525	300	1,736,086	649	-
110	57,205,753	301	51,649	650	-
111	4,083,325	302	1,427,156	651	-
112	11,408,274	303	61,587	670	-
120	22,171,854	304	35,295	674	-
140	1,563,346	305	2,482,135	680	-
150	236,814	306	391,599	681	-
151	-	310	3,070,256	690	-
152	-	340	2,248,338	691	-
160	31,797,003	350	2,331,353	699	-
161	1,368,535	360	2,246,574	700	12,593,154
162	1,202,015	362	9,951,905	701	1,984,372
163	34,353	370	1,961,284	730	1,847,117
166	-	371	1,309,893	733	-
167	1,255,047	390	12,424,095	740	-
169	2,476,893	410	7,183,383	750	-
16A	1,728,701	411	-	790	375,046
171	-	420	1,210,345	791	-
180	4,304,096	430	4,604,887	792	-
190	65,496,469	440	-	794	-
191	5,970,114	443	-	800	79,058,307
192	569,205	460	279,565	802	453,738
193	808,527	462	-	803	3,312,611
195	1,250,605	470	12,386,922	804	1,382,183
196	-	490	3,029,295	805	346,388
197	116,024	500	67,679,718	806	369,996
198	963,895	501	3,440,590	807	1,626,985
199	1,333,618	502	10,028,033	809	5,310,669
200	2,648,245	503	1,422,129	80A	870,251
210	18,006,912	504	-	80B	1,705,344
211	7,264,100	505	4,114	80D	108,788
220	2,702,378	506	947,214	80E	179,680
221	-	507	171,346,435	80G	421,598
230	1,870,432	520	37,408,151	80H	109,836
250	2,102,255	522	395,105	850	484,450
260	3,582,625	523	1,514,461	852	-
261	111,652	524	353,532	853	-
262	43,083,997	540	8,386,852	860	10,375,158
270	21,346,275	542	61,014	861	-
271	6,154,145	543	57,006	863	-
272	870,123	550	7,569,149	880	3,392,219
274	27,009	551	-	881	-
275	246,597	552	10,576	883	-
276	33,880,848	560	18,499,760	990	-
290	7,046,846	640	-	Total	<u>896,621,097</u>

## APPENDIX D

### D-32: Adjusted Actual Expenditures – Dues & Memberships FY 2007

AGCY	Total	AGCY	Total	AGCY	Total
50	1,735,416	291	10,920	641	-
60	730,525	300	1,736,086	649	-
110	57,205,753	301	51,649	650	-
111	4,083,325	302	1,427,156	651	-
112	11,408,274	303	61,587	670	718,696
120	22,171,854	304	35,295	674	5,019,529
140	1,563,346	305	2,482,135	680	16,918
150	236,814	306	391,599	681	928,340
151	1,022,185	310	3,070,256	690	-
152	299,817	340	2,248,338	691	-
160	31,797,003	350	2,331,353	699	-
161	1,368,535	360	2,246,574	700	12,593,154
162	1,202,015	362	9,951,905	701	1,984,372
163	34,353	370	1,961,284	730	1,847,117
166	-	371	1,309,893	733	885,543
167	1,255,047	390	12,424,095	740	14,016,522
169	2,476,893	410	7,183,383	750	10,708,952
16A	1,728,701	411	17,173,330	790	375,046
171	612,362	420	1,210,345	791	434,901
180	4,304,096	430	4,604,887	792	5,758,564
190	65,496,469	440	15,864,037	794	2,764,183
191	5,970,114	443	127,953	800	79,058,307
192	569,205	460	279,565	802	453,738
193	808,527	462	-	803	3,312,611
195	1,250,605	470	12,386,922	804	1,382,183
196	-	490	3,029,295	805	346,388
197	116,024	500	67,679,718	806	369,996
198	963,895	501	3,440,590	807	1,626,985
199	1,333,618	502	10,028,033	809	5,310,669
200	2,648,245	503	1,422,129	80A	870,251
210	18,006,912	504	-	80B	1,705,344
211	7,264,100	505	4,114	80D	108,788
220	2,702,378	506	947,214	80E	179,680
221	38,700,902	507	171,346,435	80G	421,598
230	1,870,432	520	37,408,151	80H	109,836
250	2,102,255	522	395,105	850	484,450
260	3,582,625	523	1,514,461	852	10,256,409
261	111,652	524	353,532	853	3,835,613
262	43,083,997	540	8,386,852	860	10,375,158
270	21,346,275	542	61,014	861	42,139,089
271	6,154,145	543	57,006	863	3,294,390
272	870,123	550	7,569,149	880	3,392,219
274	27,009	551	-	881	36,063
275	246,597	552	10,576	883	12,897,996
276	33,880,848	560	18,499,760	990	-
290	7,046,846	640	-	Total	1,084,133,391

## APPENDIX D

### D-33: Adjusted Actual Expenditures – Economic Development    FY 2007

AGCY	Total	AGCY	Total	AGCY	Total
50	1,735,416	291	10,920	641	910,543
60	730,525	300	1,736,086	649	16,047,029
110	57,205,753	301	51,649	650	16,864,170
111	4,083,325	302	1,427,156	651	134,754
112	11,408,274	303	61,587	670	718,696
120	22,171,854	304	35,295	674	5,019,529
140	1,563,346	305	2,482,135	680	16,918
150	236,814	306	391,599	681	928,340
151	1,022,185	310	3,070,256	690	-
152	299,817	340	2,248,338	691	-
160	31,797,003	350	2,331,353	699	-
161	1,368,535	360	2,246,574	700	12,593,154
162	1,202,015	362	9,951,905	701	1,984,372
163	34,353	370	1,961,284	730	1,847,117
166	-	371	1,309,893	733	885,543
167	1,255,047	390	12,424,095	740	14,016,522
169	2,476,893	410	7,183,383	750	10,708,952
16A	1,728,701	411	17,173,330	790	375,046
171	612,362	420	1,210,345	791	434,901
180	4,304,096	430	4,604,887	792	5,758,564
190	65,496,469	440	15,864,037	794	2,764,183
191	5,970,114	443	127,953	800	79,058,307
192	569,205	460	279,565	802	453,738
193	808,527	462	-	803	3,312,611
195	1,250,605	470	12,386,922	804	1,382,183
196	-	490	3,029,295	805	346,388
197	116,024	500	67,679,718	806	369,996
198	963,895	501	3,440,590	807	1,626,985
199	1,333,618	502	10,028,033	809	5,310,669
200	2,648,245	503	1,422,129	80A	870,251
210	18,006,912	504	-	80B	1,705,344
211	7,264,100	505	4,114	80D	108,788
220	2,702,378	506	947,214	80E	179,680
221	38,700,902	507	171,346,435	80G	421,598
230	1,870,432	520	37,408,151	80H	109,836
250	2,102,255	522	395,105	850	484,450
260	3,582,625	523	1,514,461	852	10,256,409
261	111,652	524	353,532	853	3,835,613
262	43,083,997	540	8,386,852	860	10,375,158
270	21,346,275	542	61,014	861	42,139,089
271	6,154,145	543	57,006	863	3,294,390
272	870,123	550	7,569,149	880	3,392,219
274	27,009	551	-	881	36,063
275	246,597	552	10,576	883	12,897,996
276	33,880,848	560	18,499,760	990	-
290	7,046,846	640	54,838,832	Total	1,172,928,719

## APPENDIX D

### D-34: Adjusted FTEs – Exclude Non-General Fund Departments – Training

AGCY	Total	AGCY	Total	AGCY	Total
50	15	291	0	641	0
60	11	300	17	649	0
110	1,063	301	0	650	0
111	0	302	0	651	0
112	0	303	0	670	0
120	325	304	0	674	0
140	30	305	0	680	0
150	2	306	0	681	0
151	0	310	17	690	0
152	0	340	31	691	0
160	604	350	24	699	0
161	0	360	37	700	197
162	0	362	0	701	0
163	0	370	30	730	26
166	0	371	0	733	0
167	0	390	75	740	0
169	0	410	59	750	0
16A	0	411	0	790	0
171	0	420	16	791	0
180	49	430	53	792	0
190	765	440	0	794	0
191	0	443	0	800	1,258
192	0	460	5	802	0
193	0	462	0	803	0
195	0	470	0	804	0
196	0	490	24	805	0
197	0	500	913	806	0
198	0	501	0	807	0
199	0	502	0	809	0
200	17	503	0	80A	0
210	53	504	0	80B	0
211	0	505	0	80D	0
220	0	506	0	80E	0
221	0	507	0	80G	0
230	19	520	436	80H	0
250	31	522	0	850	0
260	23	523	0	852	0
261	0	524	0	853	0
262	0	540	92	860	143
270	317	542	0	861	0
271	0	543	0	863	0
272	0	550	76	880	32
274	0	551	0	881	0
275	0	552	0	883	0
276	0	560	12	990	0
290	85	640	0	Total	<u>6,982</u>

## ATTACHMENTS

The following pages contain a summary of Allocated Costs by Agency from the allocation software for both the 2 CFR Part 225 (OMB Circular A-87) FY2008-2009 plan and the Full Cost FY2008-2009 plan. There is also a summary of costs based on FY2007 actual expenditures for the 2 CFR Part 225 (OMB Circular A-87) plan and the Full Cost plan.

The documents for Federal Guidelines, 2 CFR Part 225 (OMB Circular No. A-87) ("Cost Principles for State, Local, and Indian Tribal Governments") and ASMB C-10 ("Cost Principles and Procedures For Establishing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government"), can be downloaded from the internet at the following sites:

[http://www.whitehouse.gov/omb/fedreg/2005/083105\\_a87.pdf](http://www.whitehouse.gov/omb/fedreg/2005/083105_a87.pdf),

[http://www.access.gpo.gov/nara/cfr/waisidx\\_07/2cfr225\\_07.html](http://www.access.gpo.gov/nara/cfr/waisidx_07/2cfr225_07.html) and

[www.whitehouse.gov/OMB/circulars/a087/a087-all.html](http://www.whitehouse.gov/OMB/circulars/a087/a087-all.html)